149 U.S. 287

RECORD, CASE NO. 13841.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1892.

TERM NO. 231.

THE UNITED STATES, PLAINTIFF IN ERROR,

vs.

ANNA M. DUMAS, JULES DUVAL, AND ALEXANDER C. DICKSON.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE EASTERN DISTRICT OF LOUISIANA.

FILED OCTOBER 21, 1889.

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INDEX.

	Original.	Print.
Caption	A	1
Petition	1	1
Exhibit A, certified copy of bond	4	2
Exhibit B, certified copy of account	10	4
Exhibit C, statement of cancellations	24	70
Exhibit D, certified copy of demand for payment	68	85
Answer of Anna M. Dumas	70	86
Peremptory exception of Duval and Dickson	71	86
Minutes of trial and verdict	72	86
Motion for new trial	74	87
Order denying motion for new trial	74	87
Bill of exceptions, No. 1	76	88
Plaintiff's requests for charge	77	88
Judge's certificate to bill of exceptions	78	88
Bill of exceptions, No. 2	79	89
Judge's certificate to bill of exceptions	81	90
Judgment	81	90
Petition for writ of error	82	90
Order for writ of error	83	91
Certificate to record	84	91
Writ of error	85	91
Citation to Anna M. Dumas	87	92
Alexander C. Dickson	89	93
Jules Duval	91	94

a United States of America. Circuit court of the United States, eastern district of Louisiana.

UNITED STATES, PLAINTIFFS IN ERROR,
versus
ANNA M. DUMAS ET ALS., DEFENDANTS IN error. } No. 11726.

Charles Parlange, esquire, U. S. attorney, for plaintiffs in error.
Leonard, Marks & Bruenn, esquires, for defendants in error.
Writ of error, returnable to the Supreme Court of the United States, at the city of Washington, D. C., on the second Monday of October, A. D. 1889.

Transcript of record.

1 Circuit court of the United States, eastern district of Louisiana.

UNITED STATES
vs.
ANNA M. DUMAS ET ALS. } No. 11726.

PETITION.—*Filed July 30th*, 1888.

To Hon. the circuit court of the United States for the fifth circuit and eastern district of Louisiana:

The petition of the United States with respect shows: That Anna M. Dumas, Jules Duval, and Alexander C. Dickson, of the parish of St. Tammany, Louisiana, are in solido indebted to them in the sum of thirteen hundred and eighty $\frac{06}{100}$ dollars and interest, as hereinafter claimed, for this, that on the 28th day of October, A. D. 1880, the said Anna M. Dumas, being postmaster at Covington, Louisiana, did, as required in such case by law, make, sign, and deliver to petitioners the bond, a copy whereof is hereto annexed as part of this petition, marked Ex. A, in favor of petitioners, in the penal sum of two thousand dollars, subject to the terms and conditions therein set forth; and the said Jules Duval and Alexander C. Dickson did sign the same as sureties for the faithful compliance with the terms and conditions thereof by the said Anna M. Dumas, and on the
2 29th November, 1880, the same was duly accepted and approved by the Postmaster-General of the United States. Petitioners aver that the said Anna M. Dumas, during the time she held said office under the said bond, wholly failed and neglected to comply with and perform the conditions thereof, and particularly in this, that she did not faithfully account for and pay over to the United States all the public moneys collected by her and that came into her possession as postmaster aforesaid; that the Postmaster-General of the United States, being satisfied that the said Anna M. Dumas, as postmaster as aforesaid, under the said bond, had made false returns of the business at said post-office during the period from 1st Jan'y, 1880, to 3d of August, 1885, thereby increasing her compensation beyond the amount she would justly have been entitled to by law, did, by order No. 161, as he was by law authorized to do, with-

hold her commissions on returns aforesaid and allow and fix in lieu thereof, as her compensation as postmaster aforesaid, at and after the rate of seventy-two $\frac{50}{100}$ dollars per quarter year, from 1st January, 1881, to 31 March, 1883, and at and after the rate of ninety-five dollars per quarter year from 1st April, 1883, to August 3d, 1885. Petitioners further aver that the said Anna M. Dumas, as postmaster aforesaid, under said bond, from the 1st January, 1881, to the 30 September, 1883, did collect and receive in her official capacity aforesaid, in excess of the compensation so fixed and allowed by the postmaster by said order No. 161, over and above all proper expenditures, the said sum of thirteen hundred and eighty $\frac{06}{100}$ dollars, and, in violation of the terms of said bond, still illegally retains the same from petitioners although the same has been duly demanded, all of which will more fully and at large appear by reference to exhibits here-

3 with filed as part of this petition and marked Exhibits B, C, and D.

Petitioners aver that by reason of the said breaches of the said conditions of the said bond the same became forfeited and the liability of the obligors thereon became absolute.

Wherefore, petitioners pray that the said Anna M. Dumas, Alexander C. Dickinson, and Jules Duval be cited, and after due proceedings had that they be condemned in solido to pay to petitioners said sum of thirteen hundred and eighty $\frac{06}{100}$ dollars, with interest thereon at the rate of six per cent per annum from 8th June, 1887, till paid, and costs of suit. And further they pray for general relief.

(Signed) J. W. GURLEY,
Asst. U. S. Atty.

4 *Certificate to copy of bond.*

Chief clerk. }
Form 1026. }

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT.

I, D. McConville, Auditor of the Treasury for the Post-Office Department, do hereby certify the annexed to be a true and correct copy of the original bond, dated October 28th, 1880, of Mrs. Anna M. Dumas, late postmaster at Covington, in the State of *Lou* Louisiana, pertaining to his accounts in the office of the Sixth Auditor of the Treasury.

In testimony whereof I have hereunto signed my name and caused to be affixed my seal of office, at the city of Washington, this twenty-fourth day of July, in the year of our Lord one thousand eight hundred and eighty-eight.

(Signed) D. M'CONVILLE,
Sixth Auditor and Auditor of the Treasury for the Post-Office Department.

5 Know all men by these presents that we, Anna M. Dumas, of Covington, in the county of St. Tammany, State of Louisiana, and Jules Duval*le*, and Alexander Caville Dickson, as sureties in the sum of two thousand dollars, each post-office Covington, La.; J. Duval, of Covington, La.; A. C. Dickson, of same place, Covington, La., are held and

firmly bound unto the United States of America in the just and full sum of two ($2,000) thousand dollars, for the payment whereof, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, by these presents.

In witness whereof we have hereunto subscribed our names and affixed our seals this 28th day of October, in the year of our Lord one thousand eight hundred and eighty.

Whereas the above bounden Anna M. Dumas is postmaster at Covington, St. Tammany Parish, as aforesaid;

Now, the condition of this obligation is such that if the said shall faithfully discharge all the duties and trusts imposed on him, either by law or the rules and regulations of the Post-Office Department, and faithfully, once in three months, or oftener if thereto required, render accounts of his receipts and expenditures as postmaster to the Post-Office Department, in the manner and form prescribed by the Postmaster-General, and shall pay the balance of all moneys that shall come to his hands from postage collected, postage stamps, and stamped envelopes sold, or money-orders issued by him, or from any other source connected with the
6 postal service, in the manner prescribed by the Postmaster-General for the time being, and shall keep safely, without loaning, using, depositing in other banks or exchanging for other funds than as allowed by law, all the public money collected by him or otherwise at any time placed in his possession and custody, till the same is ordered by the Postmaster-General to be transferred or paid out; and when such orders for transfer or payment are received, shall faithfully and promptly make the same as directed, and shall also faithfully do and perform all of the duties and obligations imposed upon or required of him by law or the rules and regulations of the Department, in connection with the money-order business, and shall also faithfully do and perform, as agent and depositary for the Post-Office Department, all such acts and things as may be required of him by the Postmaster-General, and, moreover, shall faithfully account with the United States in the manner directed by the said Postmaster-General for all moneys, postage stamps, stamped envelopes, postal cards, bills, bonds, notes, drafts, receipts, vouchers, money-orders, blanks, mail keys, maps, and other property and papers which he, as postmaster or as agent and depositary as aforesaid, shall receive for the use and benefit of the said Post-Office Department, then the above obligation shall be void; otherwise of force. And it is hereby expressly agreed and stipulated that in case the said postmaster shall, during his term of office, execute a new bond with different sureties, all the parties to the above obligation shall be held and bound for all charges against the said postmaster up to the end of the quarter during which such new bond shall be executed; and the acceptance of such new bond, whenever the same may be signified by the Postmaster-General, shall date from the last day of such quarter.

7 ANNA M. DUMAS, *P. M.* [SEAL.]
JULES DUVAL. [SEAL.]
A. C. DICKSON. [SEAL.]

Sureties.

Witness:
(Signed) CHAS. HEINTZ.
(") CHAS. HEINTZ.

STATE OF LOUISIANA, *ss:*

I hereby certify that Jules Duval & Alexander C. Dickerson, the sureties above named, and who have signed the foregoing bond, are responsible and sufficient to insure the payment of double the entire penalty named therein. Witness my hand this 28th day of October, A. D. 1880.

(Signed) W. KENNEDY,
J. P., 3rd Ward, Parish of St. Tammany.

STATE OF LOUISIANA,
Parish of St. Tammany, ss:

Jules Duval and Alexander C. Dickson, sureties, being duly
8 sworn, depose and say, and each for himself deposes and says, he has executed the within bond, and that his place of residence is correctly stated therein; that he is a freeholder of said State, and that he is worth the sum here set against his name, over and above all debts and liabilities existing against him, and also, over and above whatever property the laws of the State exempt from levy or sale, the total sum thus assured amounting to four ($4,000) thousand dollars.

(Signed) JULES DUVAL
(Two thousand dollars), $2,000.
" A. C. DICKSON
(Two thousand dollars), $2,000.

Subscribed and sworn before me this 28th day of October, A. D. 1880.

(Signed) W. KENNEDY,
Justice of the Peace, 3rd Ward, Parish of St. Tammany.

STATE OF LOUISIANA,
County of St. Tammany, ss:

I, Wm. C. Morgan, clerk of the 18th jud. dist. court, p'h St. Tammany, La., the same being a court of record, do hereby certify that Wm. Kennedy, whose genuine signature appears to the foregoing affida-
9 vit and certificate, was, at the time of signing the same, a justice of the peace in and for the county and State aforesaid, duly qualified, and that all his official acts, as such, are entitled to full faith and credit.

In witness whereof I have hereunto set my hand as clerk and affixed the seal of said court on this 28th day of October, 1880.

(Signed) WM. C. MORGAN,
Clerk.

[SEAL. 18th jud. dist. ct. St. Tammany P'h, La.]

10 *Certificate to statement of account.*

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT.

I, D. M. Couville, Auditor of the Treasury for the Post-Office Department, do hereby certify the annexed to be a true and correct statement of the account, from January 1, 1881, to September 3, 1883, of Mrs. Anna M. Dumas, late postmaster at Covington, in the State of Louisiana, and that the papers thereto appended are copies of papers pertaining to his accounts in the office of the Sixth Auditor.

In testimony whereof I have hereunto signed my name and caused to be affixed my seal of office, at the city of Washington, District of Columbia, this 24 day of July, in the year of our Lord one thousand eight hundred and eighty-eight.

[SEAL.] (Signed) D. McCOUVILLE,
Sixth Auditor and Auditor of the Treasury for the Post-Office Department.

11 [Office of the Auditor of the Treasury for the P. O. Department. Collecting Division. Form C.] 12

DR. *Mrs. Anna M. Dumas, P. M., at Covington, La., in acc't with the U. S.* CR.

To balances due on quarterly returns from		May 2, '81. By balance transferred from late account	188.64
Jan. 1 to Mar. 31, 1881	2.79	Apl. 15, " " Deposit, New Orleans	63.00
Apl. 1 " June 30, "	13.97	July 19, " " " " "	66.74
July 1 " Sept. 30, "	51.93	Oct. 21, " " " " "	73.93
Oct. 1 " Dec. 31, "	145.85	Jan. 10, '82. " " " " "	179.17
Sept. 29, '81. To draft on P. M., New Orleans	301.62	Apl. 20, " " " " "	85.70
Jan. 1 to Mar. 31, 1882	41.11	July 18, " " " " "	160.00
Apl. 1 " June 30, 1882	221.08	Oct. 23, " " " " "	116.85
July 11, '82. To draft on Jno. Frederick.	16.83	Mch. 24, '83. " " " " "	87.60
July 1 to Sept. 30, 1882	230.06	" " " " " " "	22.40
Oct. 1 " Dec. 31, 1882	43.06	Apl. 30, " " " " "	24.27
Jan. 1 " March 31, 1883	163.30	" " " " " " "	100.00
April 1 " June 30, "	60.56	July 17, " " " " "	100.00
July 1 " Sept. 30, "	See credit	Oct. 23, " " " " "	30.00
Feb. 8, '84. To amt. transf'd to new account	76.64	Sept. 25, " " Money order transfer	25.00
Sept. 4, '86. To amount of commissions illegally retained by Mrs. Anna M. Dumas, P. M., Covington, La., being the amounts in excess of commissions allowed by the Postmaster-General by Order dated Aug. 11, 1886, No. 161, for the following-named quarters:		30, " " Bal. on 3d qr., '83 returns.	45.50
Quarter ended Mar. 31, '81	72.72		
" " June 30, "	117.29		
" " Sept. 30, "	177.50		
" " Dec. 31, "	110.82		
" " Mar. 31, '82	87.69		
" " June 30, "	159.30		
" " Sept. 30, "	177.50		
" " Dec. 31, "	123.11		
" " Mar. 31, '83	53.47		
" " June 30, "	145.66		
" " Sept. 30, "	155.00		
	1,380.06	Balance	1,380.06
	3,748.86		3,748.86
To balance	$1,380.06		

Post-office at Covington, county of St. Tammany, State of Louisiana, in account current with the United States for the service of the Post-Office Department, from January 1st to March 31, 1881, inclusive.

DR.

Column for auditor.		Column for post-master.
	1. Amount received for waste paper, dead newspapers, printed matter, and twine sold during the quarter	
	2. Box rent	
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps on hand at the close of last quarter (Column for auditor. $58.60; Column for post master. $58.60)	
	4. Amount of postage stamps, stamped envelopes, and postal cards received from the Department this quarter (Column for auditor. 281.90; Column for post master. 113.90)	
	Total amount of stamps (Column for auditor. 340.50; Column for post master. 77.00)	
	5. Deduct amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps now on hand (Column for auditor. 192.48; Column for post master. 24.48)	
	6. Deduct damaged stamps and stamped envelopes returned to the Department	
$148.02	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps sold during the quarter	148.02
148.02		

CR.

	Column for post-master.	Column for auditor.
8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows:		
On $—— at 100 per cent		
On $100 at 60 per cent, 100	$60.00	$60.00
On $700 at 50 per cent, 170.46	50.00	85.23
On $—— at 40 per cent	28.00	
By whole amount of box rents charged in article 2		
Total compensation	138.00	145.23
9. By —— ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each		
10. By expenses, per vouchers herewith		
11. Balance due the United States	24.48	2.79
		148.02

Amount of article 1	$270.46	
Amount of canceled stamps as per transcript	270.46	$270.00
Total		

☞ Postmasters will take credit under article 8 for commissions on the above amount as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞ The amount of compensation is limited to $250 per quarter.

☞ Postmasters will be required to report the entire amount of box-rents collected quarterly. A failure to do so will be considered cause for removal.

I, A. M. Dumas, postmaster of Covington, do affirm that the accounts which I have rendered to the Post-Office Department for the quarter ending ——, 188-, exhibit truly and faithfully the entire receipts of my post-office which have been collected thereat, and the entire sum which could have been, by due diligence, collected thereat, during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps, in accordance with section 26, act of March 3, 1879, and of sections 270–274, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage-due stamps canceled in payment of undercharged and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

A. M. Dumas, *Postmaster.*

Sworn and subscribed before the undersigned, a justice of the peace for the parish of St. Tammany, this 19th day of April, A. D. 1881.

W. Kennedy, *J. P., 3d Ward.*

(Indorsed:) Act March 3, 1883. Class 4. Post-office at Covington, State of Louisiana, from Jan. 1 to Mar. 31, 1881. A. M. Dumas, postmaster. Sept. 1, '86. Chge. Comp. 79.72 falsely claimed. No. 161. Dated Aug. 11, '86.

INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions, and a strict compliance with the same will be required:

ARTICLE 1. Enter the amount received for waste paper, twine, &c., sold during the quarter.

ARTICLE 2. Enter the amount of box rent collected during the quarter. Postmasters are prohibited from collecting or receiving the rent of boxes for more than one quarter in advance.

ARTICLE 3. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remain on hand at the close of the preceding quarter. Where a change of postmasters occurs, the value of stamps, envelopes, cards, &c., received from the outgoing postmaster should also be entered in this article.

ARTICLE 4. Enter the value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards received from the Department during the quarter. Then add together Articles 3 and 4, placing their sum directly underneath the line opposite the words "Total amount of stamps."

ARTICLE 5. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained on hand the last day of the quarter.

ARTICLE 6. Enter the value of damaged stamps, &c., returned to the Department during the quarter; but not until notice of allowance shall be received from the Third Assistant Postmaster-General. This item must be deducted from the value of stamps sold during the quarter and not from the amount remaining on hand.

ARTICLE 7. Enter the value of all postage stamps, stamped envelopes, postal cards, &c., sold during the quarter, and of postage-due stamps affixed upon delivery of insufficiently prepaid matter. This item is ascertained by subtracting the amount on hand (Article 5) from the sum total of Articles 3 and 4, the difference being the amount sold, less any damaged stamps that may have been returned during the quarter.

ARTICLE 8. Compute and enter the commissions on the aggregate amount charged under Article 1 and the amount of canceled stamps shown by the transcript accompanying the account current at the rates provided by law and as set forth on the inside lower margin of this form. Credit should also be taken under this article for the whole amount of box rent charged under Article 2. See section 117, Postal Laws and Regulations, edition of 1879.

ARTICLE 9. Enter the number of ship and steamboat letters received and paid for during the quarter, taking credit for the amount paid. No credit will be allowed in this item unless accompanied by vouchers, signed by the master of the ship, showing the name of the vessel and port from which the letters were carried.

ARTICLE 10. Credit should be taken under this article for expenses incurred in the repair of mail bags and for office furniture and clerk hire where allowances have been previously granted by the Postmaster-General.

ARTICLE 11. Under this article should be entered the difference between the total footing of the debit side and the sum of the credits claimed under Articles 8, 9, and 10 of the credit side of the account current, as this difference constitutes the balance due the United States.

[Extract from act approved March 3, 1883.]

SEC. 2. That the compensation of postmasters of the fourth class shall be fixed upon the basis of the whole of the box rents collected at their offices and commissions upon the amount of canceled postage-due stamps (provided for in section two hundred and seventy of the Revised Laws and Regulations, edition of eighteen hundred and seventy-nine), and on postage stamps, official stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled on matter actually mailed at their offices, and on amounts received from waste paper, dead newspapers, printed matter, and twine sold, at the following rates, namely: On the first fifty dollars or less per quarter, one hundred per centum; on the next one hundred dollars or less per quarter, sixty per centum; on the next two hundred dollars or less per quarter, fifty per centum; and on all the balance, forty per centum, the same to be ascertained and allowed by the Auditor of the Treasury for the Post-Office Department in the settlement of the accounts of such postmasters upon their sworn quarterly returns: Provided, That when the compensation of any postmaster of this class shall reach two hundred and fifty dollars for four consecutive quarters each, exclusive of commissions on money-order business, and when the returns to the Auditor for four consecutive quarters shall show him to be entitled to a compensation in excess of two hundred and fifty dollars per quarter, the Auditor shall report such fact to the Postmaster-General, who shall assign the office to its proper class and fix the salary of the postmaster as provided by section one of this act: Provided further, That in no case shall there be allowed to any postmaster of this class a compensation greater than two hundred and fifty dollars in any one of the first three quarters of any fiscal year, exclusive of money-order commissions, and in the last quarter of each fiscal year there shall be allowed such further sum as he may be entitled to under the provisions of this act, not exceeding for the whole fiscal year the sum of one thousand dollars exclusive of money-order commissions.

[Extract from act approved June 17, 1878.]

That in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns, and to allow any compensation that under the circumstances he may deem reasonable: Provided, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster-General, and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in a sum not less than fifty nor more than five hundred dollars, or imprisoned for a term not exceeding one year, or punished by both such fine and imprisonment, in the discretion of the court, and no

postmaster of any class, or other person connected with the postal service, intrusted with the sale or custody of postage stamps, stamped envelopes, or postal cards, shall use or dispose of them in the payment of debts, or in the purchase of merchandise or other salable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post-Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards otherwise than as provided by law and the regulations of the Post-Office Department, and any postmaster, or other person connected with the postal service who shall violate any of these provisions shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not less than fifty nor more than five hundred dollars, or be imprisoned for a term not exceeding one year.

[Extract from act of March 3, 1879.]

SEC. 26. That all mail matter of the first class upon which one full rate of postage has been prepaid shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same or any article of mail matter upon which prepayment in full has not been made, shall affix, or cause to be affixed, and canceled, as ordinary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail matter, which stamps shall be of such special design and denomination as the Postmaster-General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That in lieu of the commission now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same as now allowed upon postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

Post-office at Covington, county of St. Tammany, State of Louisiana, in account current with the United States for the service of the Post-Office Department, from April 1st to June 30, 1881, inclusive.

DR.

		Column for auditor.	Column for postmaster.	Column for postmaster.
	1. Amount received for waste paper, dead newspapers, printed matter, and twine sold during the quarter			
	2. Box rent			
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, postal cards, and on hand at the close of last quarter	192.48	24.48	
	4. Amount of postage stamps, postage-due stamps, stamped envelopes, postal cards, and received from the Department this quarter	131.90	299.90	
	Total amount of stamps	324.38	239.00	
	5. Deduct amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and stamps now on hand	120.68	120.62	
	6. Return to the Department	203.76		
$203.76	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper periodical stamps sold during the quarter			203.76
203.76				

CR.

	Column for postmaster.	Column for auditor.
8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows:		
On $, at 100 per cent		
On $100, at 60 per cent, 100 .60		60.00
On $100, at 50 per cent, 200 .50		100.00
On $100, at 40 per cent, 74.47 .40		29.79
By whole amount of box-rents charged in article 2		
Total compensation .150		189.79
9. By , ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each		
10. By expenses, per vouchers herewith		
11. Balance due the United States	120.62	13.97
		203.76

Amount of article 1	374.47	
Amount of canceled stamps, as per transcript		374.27
Total	374.47	

☞ Postmasters will take credit under article 8 for commissions on the above amount as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞ The amount of compensation is limited to $250 per quarter.

☞ Postmasters will be required to report the entire amount of box-rents collected quarterly. A failure to do so will be considered cause for removal.

I, A. M. Dumas, postmaster of Covington, Louisiana, do affirm that the accounts which I have rendered to the Post-Office Department for the quarter ending June 30, 1881, exhibit truly and faithfully the entire receipts of my post office which have been collected thereat, and the entire sum which could have been, by due diligence, collected thereat, during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps, in accordance with section 26, act of March 3, 1879, and of sections 270 274, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage-due stamps canceled in payment of under-charged and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

A. M. DUMAS, *Postmaster.*

Sworn and subscribed before the undersigned, a justice peace for the parish of St. Tammany, this fifth day of July, A. D. 1881.

W. KENNEDY,
J. P., 3rd Ward.

(Indorsed:) Act March 3, 1883. Class 4. Post-office at Covington, State of Louisiana. From Apl. to June 30, 1881. A. M. Dumas, postmaster. Sept. 1, '86. Chge. Coms. 117.29 falsely claimed.

INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions, and a strict compliance with the same will be required:

ARTICLE 1. Enter the amount received for waste-paper, twine, &c., sold during the quarter.

ARTICLE 2. Enter the amount of box-rent collected during the quarter. Postmasters are prohibited from collecting or receiving the rent of boxes for more than one quarter in advance.

ARTICLE 3. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained on hand at the close of the preceding quarter. Where a change of postmasters occurs, the value of stamps, envelopes, cards, &c., received from the outgoing postmaster should also be entered in this article.

ARTICLE 4. Enter the value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards received from the Department during the quarter. Then add together Articles 3 and 4, placing their sum directly underneath the line opposite the words "Total amount of stamps."

ARTICLE 5. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained on hand the last day of the quarter.

ARTICLE 6. Enter the value of damaged stamps, &c., returned to the Department during the quarter, but not until notice of allowance shall be received from the Third Assistant Postmaster-General. This item must be deducted from the value of stamps sold during the quarter, and not from the amount remaining on hand.

ARTICLE 7. Enter the value of all postage stamps, stamped envelopes, postal cards, &c., sold during the quarter, and of postage-due stamps affixed upon delivery of insufficiently prepaid matter. This item is ascertained by subtracting the amount on hand (Article 5) from the sum total of Articles 3 and 4, the difference being the amount sold, less any damaged stamps that may have been returned during the quarter.

ARTICLE 8. Compute and enter the commissions on the aggregate amount charged under Article 1 and the amount of canceled stamps shown by the transcript accompanying the account current at the rates provided by law and as set forth on the inside lower margin of this form. Credit should also be taken under this article for the whole amount of box-rent charged under Article 2. See Section 117, Postal Laws and Regulations, edition of 1879.

ARTICLE 9. Enter the number of ship and steamboat letters received and paid for during the quarter, taking credit for the amount paid. No credit will be allowed in this item unless accompanied by vouchers, signed by the master of the ship, showing the name of the vessel and port from which the letters were carried.

ARTICLE 10. Credit should be taken under this article for expenses incurred in the repair of mail bags and for office furniture and clerk-hire where allowances have been previously granted by the Postmaster-General.

ARTICLE 11. Under this article should be entered the difference between the total footing of the debit side and the sum of the credits claimed under Articles 8, 9, and 10 of the credit side of the account current, as this difference constitutes the balance due the United States.

[Extract from act approved March 3, 1883.]

SEC. 2. That the compensations of postmasters of the fourth class shall be fixed upon the basis of the whole of the box-rents collected at their offices and commissions upon the amount of canceled postage-due stamps (provided for in section two hundred and seventy of the Revised Laws and Regulations, edition of eighteen hundred and seventy-nine), and on postage stamps, official stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled on matter actually mailed at their offices, and on amounts received from waste paper, dead newspapers, printed matter, and twine sold, at the following rates, namely: On the first fifty dollars or less per quarter, one hundred per centum; on the next one hundred dollars or less per quarter, sixty per centum; on the next two hundred dollars or less per quarter, fifty per centum; and on all the balance, forty per centum, the same to be ascertained and allowed by the Auditor of the Treasury for the Post-Office Department in the settlement of the accounts of such postmasters upon their sworn quarterly returns: Provided, That when the compensation of any postmaster of this class shall reach two hundred and fifty dollars for four consecutive quarters each, exclusive of commissions on money-order business, and when the returns to the Auditor for four consecutive quarters shall show him to be entitled to a compensation in excess of two hundred and fifty dollars per quarter, the Auditor shall report such fact to the Postmaster-General, who shall assign the office to its proper class and fix the salary of the postmaster as provided by section one of this act: Provided further, That in no case shall there be allowed to any postmaster of this class a compensation greater than two hundred and fifty dollars in any one of the first three quarters of any fiscal year, exclusive of money-order commissions, and in the last quarter of each fiscal year there shall be allowed such further sum as he may be entitled to under the provisions of this act, not exceeding for the whole fiscal year the sum of one thousand dollars, exclusive of money-order commissions.

[Extract from act approved June 17, 1878.]

"That, in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns and to allow any compensation that under the circumstances he may deem reasonable: Provided, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster-General; and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in a sum not less than fifty nor more than five hundred dollars or imprisoned for a term not exceeding one year, or punished by both such fine and imprisonment, in the discretion of the court; and

no postmaster of any class, or other person connected with the postal service, intrusted with the sale or custody of postage stamps, stamped envelopes, or postal cards, shall use or dispose of them in the payment of debts or in the purchase of merchandise or other salable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post-Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards otherwise than as provided by law and regulations of the Post-Office Department; and any postmaster, or other person connected with the postal service, who shall violate any of these provisions, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in any sum not less than fifty nor more than five hundred dollars or be imprisoned for a term not exceeding one year."

[Extract from act of March 3, 1879.]

SEC. 26. That all mail matter of the first class upon which one full rate of postage has been prepaid shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same or any article of mail matter upon which prepayment in full has not been made, shall affix, or cause to be affixed, and canceled, as ordinary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail-matter, which stamps shall be of such special design and denomination as the Postmaster-General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That in lieu of the commission now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter-postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same as now allowed upon postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

[Class 4.]

Post-office at Covington, county of St. Tammany, State of Louisiana, in account current with the United States for the service of the Post-Office Department, from July 1, 1881, to Sept. 30, 1881, inclusive.

DR.

Column for Auditor.		Column for Auditor.	Column for post-master.	Column for post-master.
	1. Amount received for waste paper, dead newspapers, printed matter, and twine sold during the quarter			
	2. Box-rent			
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps on hand at the close of last quarter	$120.62	$120.62	
	4. Amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps received from the Department this quarter	312.70	312.70	
	Total amount of stamps	433.32	260.00	
	5. Deduct amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps now on hand	131.39	131.39	
	6. Deduct damaged stamps and stamped envelopes returned to the Department	301.93	.00	
$301.93				
301.93	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps sold during the quarter			$303.93

CR.

Column for post-master.	Column for Auditor.	
		8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows:
		On $— at 100 per cent
		On $100 at 60 per cent. 100, 60
	$60.00	On $100 at 50 per cent. 200, 50
	100.00	On $100 at 40 per cent. 225.37, 40
	90.15	
	250.15	By whole amount of box-rents charged in article 2
	.15	Deduct excess
	250.00	Total compensation, $300, $150
$230.00		" " additional 200, 80
		9. By —— ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each
		10. By expenses, per vouchers herewith
131.39	51.93	11. Balance due the United States
	301.93	

Amount of article 1		
Amount of canceled stamp, as per transcript	$525.37	
Total	525.37	

☞ Postmasters will take credit under article 8 for commissions on the above amount as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞ The amount of compensation is limited to $250 per quarter.

☞ Postmasters will be required to report the entire amount of box-rents collected quarterly. A failure to do so will be considered cause for removal.

I, A. M. Dumas, postmaster of Covington, Louisiana, do affirm that the accounts which I have rendered to the Post-Office Department for the quarter ending Sept. 30, 188-, exhibit truly and faithfully the entire receipts of my post-office which have been collected thereat, and the entire sum which could have been, by due diligence, collected thereat, during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps, in accordance with section 26, act of March 3, 1879, and of sections 270-274, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage-due stamps canceled in payment of undercharged and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

A. M. DUMAS, *Postmaster.*

Sworn and subscribed before the undersigned, a justice of the peace for the 3rd ward of Covington, this 11th day of October, A. D. 1881.

M. KENNEDY,
Justice Peace, 3rd Ward.

(Indorsed:) Act March 3, 1883. Class 4. Post-office at Covington, State of Louisiana. From July 1 to Sept. 30, 1881. A. M. Dumas, postmaster. Sept. 1, '86. Ch'ge comp. $177.50 falsely claimed.

INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions, and a strict compliance with the same will be required:

ARTICLE 1. Enter the amount received for waste-paper, twine, &c., sold during the quarter.

ARTICLE 2. Enter the amount of box-rent collected during the quarter. Postmasters are prohibited from collecting or receiving the rent of boxes for more than one quarter in advance.

ARTICLE 3. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained on hand at the close of the preceding quarter. Where a change of postmasters occurs, the value of stamps, envelopes, cards, &c., received from the outgoing postmaster should also be entered in this article.

ARTICLE 4. Enter the value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards received from the Department during the quarter. Then add together articles 3 and 4, placing their sum directly underneath the line opposite the words "Total amount of stamps."

ARTICLE 5. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained on hand the last day of the quarter.

ARTICLE 6. Enter the value of damaged stamps, &c., returned to the Department during the quarter; but not until notice of allowance shall be received from the Third Assistant Postmaster-General. This item must be deducted from the value of stamps sold during the quarter, and not from the amount remaining on hand.

ARTICLE 7. Enter the value of all postage stamps, stamped envelopes, postal cards, &c., sold during the quarter, and of postage-due stamps affixed upon delivery of insufficiently prepaid matter. This item is ascertained by subtracting the amount on hand (article 5) from the sum total of articles 3 and 4. The difference being the amount sold, less any damaged stamps that may have been returned during the quarter.

ARTICLE 8. Compute and enter the commissions on the aggregate amount charged under article 1, and the amount of canceled stamps shown by the transcript accompanying the account current at the rates provided by law and as set forth on the inside lower margin of this form. Credit should also be taken under this article for the whole amount of box-rent charged under article 2. See Section 117, Postal Laws and Regulations, edition of 1879.

ARTICLE 9. Enter the number of ship and steamboat letters received and paid for during the quarter, taking credit for the amount paid. No credit will be allowed in this item unless accompanied by vouchers, signed by the master of the ship, showing the name of the vessel and port from which the letters were carried.

ARTICLE 10. Credit should be taken under this article for expenses incurred in the repair of mail bags, and for office furniture and clerk-hire where allowances have been previously granted by the Postmaster-General.

ARTICLE 11. Under this article should be entered the difference between the total footing of the debit side and the sum of the credits claimed under Articles 8, 9, and 10 of the credit side of the account current, as this difference constitutes the balance due the United States.

[Extract from act approved March 3, 1883.]

SEC. 2. That the compensation of postmasters of the fourth class shall be fixed upon the basis of the whole of the box-rents collected at their offices and commissions upon the amount of canceled postage-due stamps (provided for in section two hundred and seventy of the Revised Laws and Regulations, edition of eighteen hundred and seventy-nine) and on postage stamps, official stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled on matter actually mailed at their offices, and on amounts received from waste paper, dead newspapers, printed matter, and twine sold at the following rates, namely: On the first fifty dollars or less per quarter, one hundred per centum; on the next one hundred dollars or less per quarter, sixty per centum; on the next two hundred dollars or less per quarter, fifty per centum; and on all the balance, forty per centum, the same to be ascertained and allowed by the Auditor of the Treasury for the Post-Office Department in the settlement of the accounts of such postmasters upon their sworn quarterly returns: Provided, That when the compensation of any postmaster of this class shall reach two hundred and fifty dollars for four consecutive quarters each, exclusive of commissions on money-order business, and when the returns to the Auditor for four consecutive quarters shall show him to be entitled to a compensation in excess of two hundred and fifty dollars per quarter, the Auditor shall report such fact to the Postmaster-General, who shall assign the office to its proper class and fix the salary of the postmaster, as provided by section one of this act: Provided further, That in no case shall there be allowed to any postmaster of this class a compensation greater than two hundred and fifty dollars in any one of the first three quarters of any fiscal year, exclusive of money-order commissions, and in the last quarter of each fiscal year there shall be allowed such further sum as he may be entitled to under the provisions of this act, not exceeding for the whole fiscal year the sum of one thousand dollars, exclusive of money-order commissions.

[Extract from act approved June 17, 1878.]

"That in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns, and to allow any compensation that under the circumstances he may deem reasonable: Provided, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster-General; and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in a sum not less than fifty nor more than five hundred dollars, or imprisoned for a term not exceeding one year, or punished by both such fine and imprisonment, in the discretion of the court; and

no postmaster of any class, or other person connected with the postal service, intrusted with the sale or custody of postage stamps, stamped envelopes, or postal cards, shall use or dispose of them in the payment of debts, or in the purchase of merchandise or other salable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post-Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards otherwise than as provided by law and the regulations of the Post-Office Department; and any postmaster, or other person connected with the postal service, who shall violate any of these provisions, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in any sum not less than fifty nor more than five hundred dollars, or be imprisoned for a term not exceeding one year."

[Extract from act of March 3, 1879.]

SEC. 26. That all mail-matter of the first class upon which one full rate of postage has been prepaid shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same or any article of mail-matter upon which prepayment in full has not been made, shall affix, or cause to be affixed, and canceled, as ordinary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail-matter, which stamps shall be of such special design and denomination as the Postmaster-General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That in lieu of the commission now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter-postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same as now allowed upon postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

Post-office at Covington, county of St Tammany, State of Louisiana, in account current with the United States for the service of the Post-Office Department, from October 1 to December 31, 1881, inclusive.

DR.

Column for auditor.		Column for postmaster.
	1. Amount received for waste paper, dead newspapers, printed matter, and twine sold during the quarter	
	2. Box-rent	
		Column for auditor. / Column for postmaster.
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps on hand at the close of last quarter	$131.39 / $131.39
	4. Amount of postage stamps, postage-due stamps, stamped envelopes, postal cards, and, received from the Department this quarter	316.70 / 316.70
	Total amount of stamps	448.09 / 448.09
	5. Deduct amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps now on hand	118.92 / 118.92
	6. Deduct damaged stamps and stamped envelopes returned to the Department	329.17 /
329.17	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps sold during the quarter	$329.17
329.17		

CR.

	Column for postmaster.	Column for auditor.
8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows:		
On $—— at 100 per cent		
On $100 00 at 60 per cent, 100	60.00	$60.00	$60.00
On $100.00 at 50 per cent, 200	50.00	100.00	100.00
On $157.38 at 40 per cent, 58.29	40.00	40.00	23.32
By whole amount of box-rents charged in article 2			
Total compensation		150.00	183.32
9. By —— ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each			
10. By expenses per voucher herewith			
11. Balance due the United States		118.92	145.85
			329.17

24 THE UNITED STATES VS. MES. ET

Amount of article 1		
Amount of canceled stamps as per transcript	$358.29	$357.38
Total	358.29	

☞ Postmasters will take credit under article 8 for commissions on the above amount as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞ The amount of compensation is limited to $250 per quarter.

☞ Postmasters will be required to report the entire amount of box-rents collected quarterly. A failure to do so will be considered cause for removal.

I, A. M. Dumas, postmaster of Covington, Louisiana, do affirm that the accounts which I have rendered to the Post-Office Department for the quarter ending December 31, 1881, exhibit truly and faithfully the entire receipts of my post-office which have been collected thereat, and the entire sum which could have been, by due diligence, collected thereat during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps, in accordance with section 26, act of March 3, 1879, and of sections 270-274, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage-due stamps canceled in payment of undercharged and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

A. M. DUMAS, *Postmaster.*

Sworn and subscribed before the undersigned, a justice peace for the parish of St. Tammany, this fifth day of January, A. D. 1882.

M. KENNEDY,
Justice Peace, 3d Ward Parish of St. Tammany, La.

(Indorsed:) Act March 3, 1883. Class 4. Post-office at Covington, State of Louisiana. From Oct. 1 to Dec. 31, 1881. A. M. Dumas, postmaster. Sept. 1, '86. C'h'ge, comp. 110.82, falsely claimed.

INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions, and a strict compliance with the same will be required:

ARTICLE 1. Enter the amount received for waste paper, twine, &c., sold during the quarter.

ARTICLE 2. Enter the amount of box-rent collected during the quarter. Postmasters are prohibited from collecting or receiving the rent of boxes for more than *one quarter in advance*.

ARTICLE 3. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained *on hand* at the close of the preceding quarter. Where a change of postmasters occurs, the value of stamps, envelopes, cards, &c., received from the outgoing postmaster, should also be entered in this article.

ARTICLE 4. Enter the value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards received from the Department during the quarter. Then add together articles 3 and 4, placing their sum directly underneath the line opposite the words "total amount of stamps."

ARTICLE 5. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained *on hand* the last day of the quarter.

ARTICLE 6. Enter the value of damaged stamps, &c., returned to the Department during the quarter; but not until notice of allowance shall be received from the Third Assistant Postmaster-General. This item must be deducted from the value of *stamps sold* during the quarter, and not from the amount remaining on hand.

ARTICLE 7. Enter the value of all postage stamps, stamped envelopes, postal cards, &c., sold during the quarter, and of postage-due stamps affixed upon delivery of insufficiently prepaid matter. This item is ascertained by subtracting the amount on hand (article 5) from the sum total of articles 3 and 4; the difference being the amount sold, less any damaged stamps that may have been returned during the quarter.

ARTICLE 8. Compute and enter the commissions on the aggregate amount charged under article 1, and the amount of canceled stamps shown by the transcript accompanying the account current at the rates provided by law and as set forth on the inside lower margin of this form. Credit should also be taken under this article for the whole amount of box-rent charged under article 2. (See section 117, Postal Laws and Regulations, edition of 1879.)

ARTICLE 9. Enter the number of ship and steamboat letters received and paid for during the quarter, taking credit for the amount paid. No credit will be allowed in this item unless accompanied by vouchers, signed by the master of the ship, showing the name of the vessel and port from which the letters were carried.

ARTICLE 10. Credit should be taken under this article for expenses incurred in the repair of mail bags, and for office furniture and clerk hire where allowances have been previously granted by the Postmaster-General.

ARTICLE 11. Under this article should be entered the *difference* between the total footing of the debit side and the sum of the credits claimed under articles 8, 9, and 10 of the credit side of the account current, as this difference constitutes the balance due the United States.

[Extract from act approved March 3, 1883.]

SEC. 2. That the compensation of postmasters of the fourth class shall be fixed upon the basis of the whole of the box-rents collected at their offices and commissions upon the amount of canceled postage-due stamps (provided for in section two hundred and seventy of the Revised Laws and Regulations, edition of eighteen hundred and seventy-nine), and on postage stamps, official stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled on matter actually mailed at their offices, and on amounts received from waste paper, dead newspapers, printed matter, and twine sold, at the following rates, namely: On the first fifty dollars or less per quarter, one hundred per centum; on the next one hundred dollars or less per quarter, sixty per centum; on the next two hundred dollars or less per quarter, fifty per centum; and on all the balance, forty per centum, the same to be ascertained and allowed by the Auditor of the Treasury for the Post-Office Department in the settlement of the accounts of such postmasters upon their sworn quarterly returns: *Provided*, That when the compensation of any postmasters of this class shall reach two hundred and fifty dollars for four consecutive quarters each, exclusive of commissions on money-order business, and when the returns to the Auditor for four consecutive quarters shall show him to be entitled to a compensation in excess of two hundred and fifty dollars per quarter, the Auditor shall report such fact to the Postmaster-General, who shall assign the office to its proper class, and fix the salary of the postmaster as provided by section one of this act: *Provided further*, That in no case shall there be allowed to any postmaster of this class a compensation greater than two hundred and fifty dollars in any one of the first three quarters of any fiscal year, exclusive of money-order commissions, and in the last quarter of each fiscal year there shall be allowed such further sum as he may be entitled to under the provisions of this act, not exceeding for the whole fiscal year the sum of one thousand dollars exclusive of money-order commissions.

[Extract from act approved June 17, 1878.]

"That in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns, and to allow any compensation that under the circumstances he may deem reasonable: *Provided*, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster-General; and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in a sum not less than fifty nor more than five hundred dollars, or imprisoned for a term not exceeding one year, or

punished by both such fine and imprisonment, in the discretion of the court; and no postmaster of any class, or other person connected with the postal service, intrusted with the sale or custody of postage stamps, stamped envelopes or postage cards, shall use or dispose of them in the payment of debts, or in the purchase of merchandise or other salable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post-Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards otherwise than as provided by law and the regulations of the Post-Office Department; and any postmaster, or other person connected with the postal service, who shall violate any of these provisions, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not less than fifty nor more than five hundred dollars, or be imprisoned for a term not exceeding one year."

[Extract from act of March 3, 1879.]

SEC. 26. That all mail matter of the first class upon which one full rate of postage has been prepaid shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same or any article of mail matter upon which prepayment in full has not been made, shall affix, or cause to be affixed, and canceled, as ordidary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail matter, which stamps shall be of such special design and denomination as the Postmaster-General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That in lieu of the commission now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter-postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same as now allowed upon postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

Post office at Covington, County of St. Tammany, State of Louisiana, in account current with the United States for the service of the Post Office Department, from January 1st to March 31st, 1882, inclusive.

DR.

Column for auditor.		Column for postmaster.
	1. Amount received for waste-paper, dead newspapers, printed matter, and twine sold during the quarter	
	2. Box-rent	
		Column for auditor. / Column for postmaster.
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps on hand at the close of last quarter	118.92 / 131.39
	4. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps, received from the Department this quarter	515.04 / 520.04
	Total amount of stamps	328.35 / 633.96 / 651.43
	5. Deduct amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps now on hand	432.66 / 432.66
	6. Deduct damaged stamps and stamped envelopes returned to the Department	
		201.30
201.30	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps sold during the quarter	218.77
201.30		

CR.

	Column for postmaster.	Column for auditor.
8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows:		
On $—— at 100 per cent		
On $100 at 60 per cent, 100	60.00	60.00
On $200 at 50 per cent, 200	100.00	100.00
On $—— at 40 per cent, 0.48		.19
By whole amount of box-rents charged in article 2		
Total compensation	160.00	160.19
9. By ——ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each		
10. By expenses, per vouchers herewith		
11. Balance due the United States	432.66	41.11
		201.30

Amount of article 1		
Amount of canceled stamps as per transcript	300.48	300.48
Total	300.48	

☞ Postmasters will take credit under article 8 for commissions on the above amount as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞ The amount of compensation is limited to $250 per quarter.

☞ Postmasters will be required to report the entire amount of box-rents collected quarterly. A failure to do so will be considered cause for removal.

I, A. M. Dumas, postmaster of Covington, Louisiana, do affirm that the accounts which I have rendered to the Post Office Department for the quarter ending March 31, 1882, exhibit truly and faithfully the entire receipts of my post office, which have been collected thereat, and the entire sum which could have been, by due diligence, collected thereat, during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps, in accordance with section 26, act of March 3, 1879, and of sections 270-274, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage-due stamps canceled in payment of undercharged and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

A. M. DUMAS, *Postmaster.*

Sworn and subscribed before the undersigned, a justice peace for the parish of St. Tammany, this 8th day of April, A. D. 1882.

N. KENNEDY,
Justice Peace, Parish of St. Tammany, Louisiana.

(Indorsed:) Act March 3, 1883. Class 4. Post office at Covington, State of Louisiana. From Jan. 1 to Mar. 31, 1882. A. M. Dumas, postmaster. Sept. 1, '86. Ch'ge comp. 87.69, falsely claimed.

INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions, and a strict compliance with the same will be required:

ARTICLE 1. Enter the amount received for waste-paper, twine, &c., sold during the quarter.

ARTICLE 2. Enter the amount of box-rent collected during the quarter. Postmasters are prohibited from collecting or receiving the rent of boxes for more than *one quarter in advance.*

ARTICLE 3. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained *on hand* at the close of the preceding quarter. Where a change of postmasters occurs the value of stamps, envelopes, cards, &c., received from the outgoing postmaster should also be entered in this article.

ARTICLE 4. Enter the value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards received from the Department during the quarter. Then add together articles 3 and 4, placing their sum directly underneath the line opposite the words "Total amount of stamps."

ARTICLE 5. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained *on hand* the last day of the quarter.

ARTICLE 6. Enter the value of damaged stamps, &c., returned to the Department during the quarter; but not until notice of allowance shall be received from the Third Assistant Postmaster General. This item must be deducted from the value of *stamps sold* during the quarter, and not from the amount remaining on hand.

ARTICLE 7. Enter the value of all postage stamps, stamped envelopes, postal cards, &c., sold during the quarter, and of postage-due stamps affixed upon delivery of insufficiently prepaid matter. This item is ascertained by subtracting the amount on hand (article 5) from the sum total of articles 3 and 4, the difference being the amount sold, less any damaged stamps that may have been returned during the quarter.

ARTICLE 8. Compute and enter the commissions on the aggregate amount charged under article 1, and the amount of canceled stamps shown by the transcript accompanying the account current at the rates provided by law and as set forth on the inside lower margin of this form. Credit should also be taken under this article for the whole amount of box-rent charged under article 2. See section 117, Postal Laws and Regulations, edition of 1879.

ARTICLE 9. Enter the number of ship and steamboat letters received and paid for during the quarter, taking credit for the amount paid. No credit will be allowed in this item unless accompanied by vouchers, signed by the master of the ship, showing the name of the vessel and port from which the letters were carried.

ARTICLE 10. Credit should be taken under this article for expenses incurred in the repair of mail bags, and for office furniture and clerk-hire where allowances have been previously granted by the Postmaster-General.

ARTICLE 11. Under this article should be entered the *difference* between the total footing of the debit side and the sum of the credits claimed under articles 8, 9, and 10 of the credit side of the account current, as this difference constitutes the balance due the United States.

[Extract from act approved March 3, 1883.]

SEC. 2. That the compensation of postmasters of the fourth class shall be fixed upon the basis of the whole of the box-rents collected at their offices and commissions upon the amount of canceled postage-due stamps (provided for in section two hundred and seventy of the Revised Laws and Regulations, edition of eighteen hundred and seventy-nine), and on postage stamps, official stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled on matter actually mailed at their offices, and on amounts received from waste paper, dead newspapers, printed matter, and twine sold, at the following rates, namely: On the first fifty dollars or less per quarter, one hundred per centum; on the next one hundred dollars or less per quarter, sixty per centum; on the next two hundred dollars or less per quarter, fifty per centum; and on all the balance, forty per centum; the same to be ascertained and allowed by the Auditor of the Treasury for the Post Office Department in the settlement of the accounts of such postmasters upon their sworn quarterly returns: *Provided*, That when the compensation of any postmaster of this class shall reach two hundred and fifty dollars for four consecutive quarters each, exclusive of commissions on money-order business, and when the returns to the Auditor for four consecutive quarters shall show him to be entitled to a compensation in excess of two hundred and fifty dollars per quarter, the Auditor shall report such fact to the Postmaster-General, who shall assign the office to its proper class, and fix the salary of the postmaster, as provided by section one of this act: *Provided further*, That in no case shall there be allowed to any postmaster of this class a compensation greater than two hundred and fifty dollars in any one of the first three quarters of any fiscal year, exclusive of money-order commissions, and in the last quarter of each fiscal year there shall be allowed such further sum as he may be entitled to under the provisions of this act, not exceeding for the whole fiscal year the sum of one thousand dollars, exclusive of money-order commissions.

[Extract from act approved June 17, 1878.]

"That in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns, and to allow any compensation that under the circumstances he may deem reasonable: *Provided*, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster General; and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in a sum not less than fifty nor more than five hundred dollars, or imprisoned for a term not exceeding one year, or

punished by both such fine and imprisonment, in the discretion of the court; and no postmaster of any class, or other person connected with the postal service, intrusted with the sale or custody of postage stamps, stamped envelopes, or postal cards shall use or dispose of them in the payment of debts, or in the purchase of merchandise or other salable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards otherwise than as provided by law and the Regulations of the Post Office Department; and any postmaster, or other person connected with the postal service, who shall violate any of these provisions shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in any sum not less than fifty nor more than five hundred dollars, or be imprisoned for a term not exceeding one year."

[Extract from act of March 3, 1879.]

SEC. 26. That all mail matter of the first class upon which one full rate of postage has been prepaid shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same, or any article of mail matter upon which prepayment in full has not been made, shall affix, or cause to be affixed and canceled, as ordinary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail matter, which stamps shall be of such special design and denomination as the Postmaster-General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That in lieu of the commission now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter-postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same as now allowed upon postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

Post-office at Covington, county of St. Tammany, State of Louisiana, in account current with the United States for the service of the Post-Office Department from April 1st, to June 30, 1882, inclusive.

DR.

Column for auditor.		Column for post-master.
	1. Amount received for waste paper, dead newspapers, printed matter, and twine sold during the quarter	
	2. Box rent	
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps on hand at the close of last quarter (Column for auditor: 432.66; Column for post-master: 432.66)	
	4. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps received from the Department this quarter (Column for auditor: 257.00; Column for post-master: 255.00)	
	Total amount of stamps, $194.71 (Column for auditor: 689.66; Column for post-master: 687.66)	
	5. Deduct amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps now on hand (Column for auditor: 236.78; Column for post-master: 236.78)	
	6. Deduct damaged stamps and stamped envelopes returned to the Department (Column for auditor: 452.88)	
452.88	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps sold during the quarter	$450.88
452.88		

CR.

	Column for post-master.	Column for auditor.
8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows:		
On $— at 100 per cent	60.00	60.00
On $100 at 60 per cent, 100	100.00	100.00
On $200 at 50 per cent, 200	64.60	71.80
On $161.50 at 40 per cent, 179.51		
By whole amount of box rents charged in article 2		
Total compensation	324.60	231.80
9. By —— ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each		
10. By expenses, per vouchers herewith		
11. Balance due the United States	236.78	221.08
		452.88

Amount of article 1		
Amount of canceled stamps as per transcript	$479.51	
Total	479.51	$461.50

☞Postmasters will take credit under article 8 for commissions on the above amount as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞The amount of compensation is limited to $250 per quarter.

☞Postmasters will be required to report the entire amount of box rents collected quarterly. A failure to do so will be considered cause for removal.

I, A. M. Dumas, postmaster of Covington, Louisiana, do affirm that the accounts which I have rendered to the Post-Office Department for the quarter ending June 30, 188–, exhibit truly and faithfully the entire receipts of my post-office which have been collected thereat, and the entire sum which could have been, by due diligence, collected thereat, during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps, in accordance with section 26, act of March 3, 1879, and of sections 270–274, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage-due stamps canceled in payment of undercharged and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

A. M. DUMAS, *Postmaster.*

Sworn and subscribed before the undersigned, a justice of the peace for the parish of St. Tammany, La., this 1st day of July, A. D. 1882.

N. KENNEDY,
Justice Peace, Parish of St. Tammany, La.

(Indorsed:) Act March 3, 1883. Class 4. Post-office at Covington, State of Louisiana. From Apl. 1 to June 30, 1882. A. M. Dumas, postmaster. Sept. 1, '86, ch'ge comp. 159.30 falsely claimed.

INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions, and a strict compliance with the same will be required:

ARTICLE 1. Enter the amount received for waste paper, twine, &c., sold during the quarter.

ARTICLE 2. Enter the amount of box rent collected during the quarter. Postmasters are prohibited from collecting or receiving the rent of boxes for more than *one quarter in advance*.

ARTICLE 3. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained *on hand* at the close of the preceding quarter. Where a change of postmasters occurs, the value of stamps, envelopes, cards, &c., received from the outgoing postmaster should also be entered in this article.

ARTICLE 4. Enter the value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards received from the Department during the quarter. Then add together articles 3 and 4, placing their sum directly underneath the line opposite the words "Total Amount of Stamps."

ARTICLE 5. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained *on hand* the last day of the quarter.

ARTICLE 6. Enter the value of damaged stamps, &c., returned to the Department during the quarter; but not until notice of allowance shall be received from the Third Assistant Postmaster-General. This item must be deducted from the value of *stamps sold* during the quarter, and not from the amount remaining on hand.

ARTICLE 7. Enter the value of all postage stamps, stamped envelopes, postal cards, &c., sold during the quarter, and of postage-due stamps affixed upon delivery of insufficiently prepaid matter. This item is ascertained by subtracting the amount on hand (article 5) from the sum total of articles 3 and 4, the difference being the amount sold, less any damaged stamps that may have been returned during the quarter.

ARTICLE 8. Compute and enter the commissions on the aggregate amount charged under article 1 and the amount of canceled stamps shown by the transcript accompanying the account current at the rates provided by law and as set forth on the inside lower margin of this form. Credit should also be taken under this article for the whole amount of box rent charged under article 2. See section 117, Postal Laws and Regulations, edition of 1879.

ARTICLE 9. Enter the number of ship and steamboat letters received and paid for during the quarter, taking credit for the amount paid. No credit will be allowed in this item unless accompanied by vouchers, signed by the master of the ship, showing the name of the vessel and port from which the letters were carried.

ARTICLE 10. Credit should be taken under this article for expenses incurred in the repair of mail bags, and for office furniture and clerk hire where allowances have been previously granted by the Postmaster-General.

ARTICLE 11. Under this article should be entered the *difference* between the total footing of the debit side and the sum of the credits claimed under articles 8, 9, and 10 of the credit side of the account current, as this difference constitutes the balance due the United States.

[Extract from act approved March 3, 1883.]

SEC. 2. That the compensation of postmasters of the fourth class shall be fixed upon the basis of the whole of the box rents collected at their offices and commissions upon the amount of canceled postage-due stamps (provided for in section two hundred and seventy of the Revised Laws and Regulations, edition of eighteen hundred and seventy-nine), and on postage stamps, official stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled on matter actually mailed at their offices, and on amounts received from waste paper, dead newspapers, printed matter, and twine sold, at the following rates, namely: On the first fifty dollars or less per quarter, one hundred per centum; on the next one hundred dollars or less per quarter, sixty per centum; on the next two hundred dollars or less per quarter, fifty per centum; and on all the balance, forty per centum, the same to be ascertained and allowed by the Auditor of the Treasury for the Post-office Department in the settlement of the accounts of such postmasters upon their sworn quarterly returns: *Provided*, That when the compensation of any postmaster of this class shall reach two hundred and fifty dollars for four consecutive quarters each, exclusive of commissions on money-order business, and when the returns to the Auditor for four consecutive quarters shall show him to be entitled to a compensation in excess of two hundred and fifty dollars per quarter, the Auditor shall report such fact to the Postmaster-General, who shall assign the office to its proper class, and fix the salary of the postmaster as provided by section one of this act: Provided further, That in no case shall there be allowed to any postmaster of this class a compensation greater than two hundred and fifty dollars in any one of the first three quarters of any fiscal year, exclusive of money-order commissions, and in the last quarter of each fiscal year there shall be allowed such further sum as he may be entitled to under the provisions of this act, not exceeding for the whole fiscal year the sum of one thousand dollars, exclusive of money-order commissions.

[Extract from act approved June 17, 1878.]

That in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns and to allow any compensation that under the circumstances he may deem reasonable: Provided, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster-General; and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in a sum not less than fifty nor more than five hundred dollars or imprisoned for a term not exceeding one year,

or punished by both such fine and imprisonment, in the discretion of the court; and no postmaster of any class or other person connected with the postal service, intrusted with the sale or custody of postage stamps, stamped envelopes, or postal cards, shall use or dispose of them in the payment of debts, or in the purchase of merchandise or other salable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post-Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards otherwise than as provided by law and the regulations of the Post-Office Department; and any postmaster or other person connected with the postal service who shall violate any of these provisions shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in any sum not less than fifty nor more than five hundred dollars or be imprisoned for a term not exceeding one year.

[Extract from act of March 3, 1879.]

SEC. 26. That all mail matter of the first class upon which one full rate of postage has been prepaid shall be forwarded to its destination charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same or any article of mail matter upon which prepayment in full has not been made, shall affix, or cause to be affixed, and canceled, as ordinary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail matter, which stamps shall be of such special design and denomination as the Postmaster-General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That in lieu of the commission now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same as now allowed upon postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

[Class 4.]

Post-office at Covington, county of St. Tammany, State of Louisiana, in account current with the United States for the service of the Post-Office Department, from July 1st, 1882, to September 30th, 1882, inclusive.

DR.

Column for auditor.		Column for post-master.
	1. Amount received for waste paper, dead newspapers, printed matter, and twine sold during the quarter	
	2. Box rent	
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps on hand at the close of last quarter — Column for auditor: 236.78; Column for post-master: 236.78	
	4. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps received from the Department this quarter — 443.80 — 441.80	
	Total amount of stamps — 381.18 — 680.58 — 678.58	
	5. Deduct amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps now on hand — 200.52 — 200.51	
	6. Deduct damaged stamps and stamped envelopes returned to the Department — 480.06	
480.06	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps sold during the quarter	478.06
480.06		

CR.

Column for post-master.	Column for auditor.	
		8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows:
60.00	60.00	On $... at 100 per cent
100.00	100.00	On $100 at 60 per cent
175.60	167.21	On $200 at 50 per cent
		On $439 at 40 per cent
	327.21	By whole amount of box rents charged in article 2
335.60	250.00	Total compensation
		9. By ... ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each
		10. By expenses, per vouchers herewith
142.46	230.06	11. Balance due the United States
	480.06	

Amount of article 1	718.02	
Amount of canceled stamps, as per transcript		739.42
Total	718.02	

☞ Postmasters will take credit under article 8 for commissions on the above amount as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞ The amount of compensation is limited to $250 per quarter.

☞ Postmasters will be required to report the entire amount of box rents collected quarterly. A failure to do so will be considered cause for removal.

I, A. M. Dumas, postmaster of Covington, Louisiana, do affirm that the accounts which I have rendered to the Post-Office Department for the quarter ending Sept. 30, 1882, exhibit truly and faithfully the entire receipts of my post-office which have been collected thereat, and the entire sum which could have been, by due diligence, collected thereat, during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps, in accordance with section 26, act of March 3, 1879, and of sections 270-274, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage-due stamps canceled in payment of undercharged and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

A. M. Dumas, *Postmaster.*

Sworn and subscribed before the undersigned a justice of peace for the 3rd ward of Covington, this 4th day of October A. D. 1882.

N. Kennedy,
Justice of the Peace 3d Ward.

(Indorsed:) Act March 3, 1883. Class 4. Post-office at Covington, State of Louisiana. From July 1, to Sept. 30, 1882. A. M. Dumas, postmaster. Sept. 1, '86. Cha'ge, comp. 177.50 falsely claimed.

INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions, and a strict compliance with the same will be required:

ARTICLE 1. Enter the amount received for waste paper, twine, &c., sold during the quarter.

ARTICLE 2. Enter the amount of box rent collected during the quarter. Postmasters are prohibited from collecting or receiving the rent of boxes for more than *one quarter in advance.*

ARTICLE 3. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained *on hand* at the close of the preceding quarter. Where a change of postmasters occurs the value of stamps, envelopes, cards, &c., received from the outgoing postmaster should also be entered in this article.

ARTICLE 4. Enter the value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards received from the Department during the quarter. Then add together Articles 3 and 4, placing their sums directly underneath the line opposite the words "Total amount of stamps."

ARTICLE 5. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained *on hand* the last day of the quarter.

ARTICLE 6. Enter the value of damaged stamps, &c., returned to the Department during the quarter; but not until notice of allowance shall be received from the Third Assistant Postmaster-General. This item must be deducted from the value of *stamps sold* during the quarter, and not from the amount remaining on hand.

ARTICLE 7. Enter the value of all postage stamps, stamped envelopes, postal cards, &c., sold during the quarter, and of postage-due stamps affixed upon delivery of insufficiently prepaid matter. This item is ascertained by subtracting the amount on hand (Article 5) from the sum total of Articles 3 and 4. The difference being the amount sold, less any damaged stamps that may have been returned during the quarter.

ARTICLE 8. Compute and enter the commissions on the aggregate amount charged under Article 1, and the amount of canceled stamps shown by the transcript accompanying the account current at the rates provided by law and as set forth on the inside lower margin of this form. Credit should also be taken under this article for the whole amount of box rent charged under Article 2. See section 117, Postal Laws and Regulations, edition of 1879.

ARTICLE 9. Enter the number of ship and steamboat letters received and paid for during the quarter, taking credit for the amount paid. No credit will be allowed in this item unless accompanied by vouchers, signed by the master of the ship, showing the name of the vessel and port from which the letters were carried.

ARTICLE 10. Credit should be taken under this article for expenses incurred in the repair of mail bags, and for office furniture and clerk hire where allowances have been previously granted by the Postmaster-General.

ARTICLE 11. Under this article should be entered the *difference* between the total footing of the debit side and the sum of the credits claimed under Articles 8, 9, and 10 of the credit side of the account current, as this difference constitutes the balance due the United States.

[Extract from act approved March 3, 1883.]

SEC. 2. That the compensation of postmasters of the fourth class shall be fixed upon the basis of the whole of the box rents collected at their offices and commissions upon the amount of canceled postage-due stamps (provided for in section two hundred and seventy of the Revised Laws and Regulations, edition of eighteen hundred and seventy-nine), and on postage stamps, official stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled on matter actually mailed at their offices, and on amounts received from waste paper, dead newspapers, printed matter, and twine sold, at the following rates, namely: On the first fifty dollars or less per quarter, one hundred per centum; on the next one hundred dollars or less per quarter, sixty per centum; on the next two hundred dollars or less per quarter, fifty per centum; and on all the balance, forty per centum, the same to be ascertained and allowed by the Auditor of the Treasury for the Post-Office Department in the settlement of the accounts of such postmasters upon their sworn quarterly returns: *Provided*, That when the compensation of any postmaster of this class shall reach two hundred and fifty dollars for four consecutive quarters each, exclusive of commissions on money-order business, and when the returns to the Auditor for four consecutive quarters shall show him to be entitled to a compensation in excess of two hundred and fifty dollars per quarter, the Auditor shall report such fact to the Postmaster-General, who shall assign the office to its proper class, and fix the salary of the postmaster, as provided by section one of this act: *Provided further*, That in no case shall there be allowed to any postmaster of this class a compensation greater than two hundred and fifty dollars in any one of the first three quarters of any fiscal year, exclusive of money-order commissions, and in the last quarter of each fiscal year there shall be allowed such further sum as he may be entitled to under the provisions of this act, not exceeding for the whole fiscal year the sum of one thousand dollars, exclusive of money-order commissions.

[Extract from act approved June 17, 1878.]

"That in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns, and to allow any compensation that, under the circumstances, he may deem reasonable: *Provided*, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster-General; and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in a sum not less than fifty nor more than five hundred dollars, or imprisoned for a term not exceeding one year, or

punished by both such fine and imprisonment, in the discretion of the court; and no postmaster of any class, or other person connected with the postal service, intrusted with the sale or custody of postage stamps, stamped envelopes, or postal cards, shall use or dispose of them in the payment of debts, or in the purchase of merchandise or other salable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post-Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards, otherwise than as provided by law and the regulations of the Post-Office Department; and any postmaster, or other person connected with the postal service, who shall violate any of these provisions, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in any sum not less than fifty nor more than five hundred dollars, or be imprisoned for a term not exceeding one year."

[Extract from act of March 3, 1879.]

SEC. 26. That all mail matter of the first class upon which one full rate of postage has been prepaid shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same or any article of mail matter upon which prepayment in full has not been made, shall affix, or cause to be affixed, and canceled, as ordinary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail matter, which stamps shall be of such special design and denomination as the Postmaster-General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That in lieu of the commission now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same as now allowed upon postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

Post-office at Covington, county of St. Tammany, State of Louisiana, in account current with the United States for the service of the Post-Office Department from October 1st to December 31, 1882, inclusive.

DR. CR.

Column for auditor.		Column for auditor.	Column for postmaster.	Column for postmaster.		Column for postmaster.	Column for auditor.
	1. Amount received for waste paper, dead newspapers, printed matter, and twine sold during the quarter				8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows:		
	2. Box rent				On $..... at 100 per cent		
					On $100 at 60 per cent 100	60.00	60.00
					On $100 at 50 per cent 200	50.00	100.00
					On $188.02 at 40 per cent 89.02	75.20	35.61
					By whole amount of box rents charged in article 2		
					Total compensation	185.20	195.61
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps on hand at the close of last quarter	200.52	142.46		9. By .....ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each		
	4. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps received from the Department this quarter	55.95	55.95		10. By expenses, per vouchers herewith		
	Total amount of stamps, 22.00	256.47	198.41				
	5. Deduct amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps now on hand	17.80	17.80	180.61			
	6. Deduct damaged stamps and stamped envelopes returned to the Department						
		238.67					
238.67	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps sold during the quarter				11. Balance due the United States	17.80	43.06
238.67				180.61		.....	238.67

Amount of article 1		389.02
Amount of canceled stamps, as per transcript		
Total		389.02

4773—4

☞Postmasters will take credit under article 8 for commissions on the above amount as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞The amount of compensation is limited to $250 per quarter.

☞Postmasters will be required to report the entire amount of box rents collected quarterly. A failure to do so will be considered cause for removal.

I, A. M. Dumas, postmaster of Covington, Louisiana, do affirm that the accounts which I have rendered to the Post-Office Department for the quarter ending Dec. 31, 1882, exhibit truly and faithfully the entire receipts of my post-office, which have been collected thereat, and the entire sum which could have been, by due diligence, collected thereat, during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps, in accordance with section 26, act of March 3, 1879, and of sections 270–274, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage-due stamps canceled in payment of undercharged and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

A. M. DUMAS, *Postmaster.*

Sworn and subscribed before the undersigned, a justice of peace for the parish of St. Tammany, this fourth day of January, A. D. 1883.

M. KENNEDY,
Justice of Peace, Parish of St. Tammany, La.

(Indorsed:) Act March 3, 1883. Class 4. Post-office at Covington, State of Louisiana. From Oct. 1 to Dec. 31, 1882. A. M. Dumas, postmaster. Sept. 1, '86. Ch'ge comp. 123.11 falsely claimed.

INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions, and a strict compliance with the same will be required:

ARTICLE 1. Enter the amount received for waste paper, twine, &c., sold during the quarter.

ARTICLE 2. Enter the amount of box rent collected during the quarter. Postmasters are prohibited from collecting or receiving the rent of boxes for more than one quarter in advance.

ARTICLE 3. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained on hand at the close of the preceding quarter. Where a change of postmasters occurs the value of stamps, envelopes, cards, &c., received from the outgoing postmaster should also be entered in this article.

ARTICLE 4. Enter the value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards received from the Department during the quarter. Then add together articles 3 and 4, placing their sum directly underneath the line opposite the words "Total amount of stamps."

ARTICLE 5. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained on hand the last day of the quarter.

ARTICLE 6. Enter the value of damaged stamps, &c., returned to the Department during the quarter, but not until notice of allowance shall be received from the Third Assistant Postmaster-General. This item must be deducted from the value of stamps sold during the quarter, and not from the amount remaining on hand.

ARTICLE 7. Enter the value of all postage stamps, stamped envelopes, postal cards, &c., sold during the quarter, and of postage-due stamps affixed upon delivery of insufficiently prepaid matter. This item is ascertained by subtracting the amount on hand (article 5) from the sum total of articles 3 and 4. The difference being the amount sold, less any damaged stamps that may have been returned during the quarter.

ARTICLE 8. Compute and enter the commissions on the aggregate amount charged under article 1, and the amount of canceled stamps shown by the transcript accompanying the account current at the rates provided by law and as set forth on the inside lower margin of this form. Credit should also be taken under this article for the whole amount of box rent charged under article 2. See section 117, Postal Laws and Regulations, edition of 1879.

ARTICLE 9. Enter the number of ship and steamboat letters received and paid for during the quarter, taking credit for the amount paid. No credit will be allowed in this item unless accompanied by vouchers, signed by the master of the ship, showing the name of the vessel and port from which the letters were carried.

ARTICLE 10. Credit should be taken under this article for expenses incurred in the repair of mail bags, and for office furniture and clerk hire where allowances have been previously granted by the Postmaster-General.

ARTICLE 11. Under this article should be entered the difference between the total footing of the debit side and the sum of the credits claimed under articles 8, 9, and 10 of the credit side of the account current, as this difference constitutes the balance due the United States.

[Extract from act approved March 3, 1883.]

SEC. 2. That the compensation of postmasters of the fourth class shall be fixed upon the basis of the whole of the box rents collected at their offices and commissions upon the amount of canceled postage-due stamps (provided for in section two hundred and seventy of the Revised Laws and Regulations, edition of eighteen hundred and seventy-nine) and on postage stamps, official stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled on matter actually mailed at their offices, and on amounts received from waste paper, dead newspapers, printed matter, and twine sold, at the following rates, namely: On the first fifty dollars or less per quarter, one hundred per centum; on the next one hundred dollars or less per quarter, sixty per centum; on the next two hundred dollars or less per quarter, fifty per centum; and on all the balance, forty per centum, the same to be ascertained and allowed by the Auditor of the Treasury for the Post-Office Department in the settlement of the accounts of such postmasters upon their sworn quarterly returns: Provided, That when the compensation of any postmaster of this class shall reach two hundred and fifty dollars for four consecutive quarters each, exclusive of commissions on money-order business, and when the returns to the Auditor for four consecutive quarters shall show him to be entitled to a compensation in excess of two hundred and fifty dollars per quarter, the Auditor shall report such fact to the Postmaster General, who shall assign the office to its proper class, and fix the salary of the postmaster as provided by section one of this act: Provided further, That in no case shall there be allowed to any postmaster of this class a compensation greater than two hundred and fifty dollars in any one of the first three quarters of any fiscal year, exclusive of money-order commissions, and in the last quarter of each fiscal year there shall be allowed such further sum as he may be entitled to under the provisions of this act, not exceeding for the whole fiscal year the sum of one thousand dollars exclusive of money-order commissions.

[Extract from act approved June 17, 1878.]

"That in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns, and to allow any compensation that under the circumstances he may deem reasonable: Provided, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster-General; and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in a sum not less than fifty nor more than five hundred dollars, or imprisonment for a term not exceeding one year, or punished by both such fine and imprisonment, in the discretion of the court; and

no postmaster of any class, or other person connected with the postal service, intrusted with the sale or custody of postage stamps, stamped envelopes, or postal cards, shall use or dispose of them in the payment of debts, or in the purchase of merchandise or other salable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post-Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards otherwise than as provided by law and the regulations of the Post-Office Department; and any postmaster, or other person connected with the postal service, who shall violate any of these provisions, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in any sum not less than fifty nor more than five hundred dollars, or be imprisoned for a term not exceeding one year."

[Extract from act of March 3, 1879.]

SEC. 26. That all mail matter of the first class upon which one full rate of postage has been prepaid shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same of any article of mail matter upon which prepayment in full has not been made, shall affix, or cause to be affixed, and canceled, as ordinary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail matter, which stamps shall be of such special design and denomination as the Postmaster-General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That in lieu of the commission now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter-postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same as now allowed upon postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

[Class 4.]

Post-office at Covington, County of St. Tammany, State of Louisiana, in account current with the United States for the service of the Post-Office Department, from January 1st to March 31st, 1883, inclusive.

DR.

Column for auditor.		Column for auditor.	Column for post-master.	Column for post-master.
	1. Amount received for waste paper, dead newspapers, printed matter, and twine sold during the quarter			.....
	2. Box rent			.....
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps on hand at the close of last quarter	17.80	17.80	.....
	Rec'd from Tchefuncta	48.20	.....	.....
	4. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps received from the Department this quarter	502.00	497.00	
	Rec'd from Tchefuncta post-office envelopes & postal cards	.....	24	
		.....	18.73	
	Total amount of stamps	568.00	.....	434.00
	5. Deduct amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps now on hand	278.73	[278.73	
	6. Deduct damaged stamps and stamped envelopes returned to the Department	289.27	.....	.....
289.27	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps sold during the quarter			283.80
289.27				

CR.

Column for post-master.	Column for auditor.		
		8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows:	
		On $..., at 100 per cent	.....
		On $100, at 60 per cent	66.44
		On $116.07, at 50 per cent	58.03 / 1.50 = 59.53
		On $.., at 40 per cent	.....
		By whole amount of box rents charged in article 2	.....
		Total compensation	125 97
1.50	125.97	9. By ....ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each	.....
.....	.....	10. By expenses, per vouchers herewith	.....
278.73	163.30	11. Balance due the United States	.....
.....	289.27		

Amount of article 1	216.07	
Amount of canceled stamps as per transcript		215.97
Total	216.07	

☞Postmasters will take credit under article 8 for commissions on the above amount as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞The amount of compensation is limited to $250 per quarter.

☞Postmasters will be required to report the entire amount of box rents collected quarterly. A failure to do so will be considered cause for removal.

I, A. M. Dumas, postmaster of Covington, Louisiana, do affirm that the accounts which I have rendered to the Post-Office Department for the quarter ending ———, 188–, exhibit truly and faithfully the entire receipts of my post-office which have been collected thereat, and the entire sum which could have been, by due diligence, collected thereat, during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps, in accordance with section 26, act of March 3, 1879, and of sections 270–274, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage-due stamps canceled in payment of undercharged, and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

A. M. DUMAS, *Postmaster.*

Sworn and subscribed before the undersigned, a justice peace for the parish of St. Tammany, this 14th day of April, A. D. 1883.

W. KENNEDY,
Justice Peace, Parish of St. Tammany, La.

(Indorsed:) Act March 3, 1883. Class 4. Post-office at Covington, State of Louisiana. From Jan'y 1 to Mar. 31, 1883. A. M. Dumas, postmaster. Sept. 1, '86. Ch'ge comp. 53.47 falsely claimed.

INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions, and a strict compliance with the same will be required:

ARTICLE 1. Enter the amount received for waste paper, twine, &c., sold during the quarter.

ARTICLE 2. Enter the amount of box rent collected during the quarter. Postmasters are prohibited from collecting or receiving the rent of boxes for more than one quarter in advance.

ARTICLE 3. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained on hand at the close of the preceding quarter. Where a change of postmasters occurs the value of stamps, envelopes, cards, &c., received from the outgoing postmaster should also be entered in this article.

ARTICLE 4. Enter the value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards received from the Department during the quarter. Then add together articles 3 and 4, placing their sum directly underneath the line opposite the words "Total amount of stamps."

ARTICLE 5. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained on hand the last day of the quarter.

ARTICLE 6. Enter the value of damaged stamps, &c., returned to the Department during the quarter, but not until notice of allowance shall be received from the Third Assistant Postmaster-General. This item must be deducted from the value of stamps sold during the quarter, and not from the amount remaining on hand.

ARTICLE 7. Enter the value of all postage stamps, stamped envelopes, postal cards, &c., sold during the quarter, and of postage-due stamps affixed upon delivery of insufficiently prepaid matter. This item is ascertained by subtracting the amount on hand (article 5) from the sum total of articles 3 and 4, the difference being the amount sold, less any damaged stamps that may have been returned during the quarter.

ARTICLE 8. Compute and enter the commissions on the aggregate amount charged under article 1, and the amount of canceled stamps shown by the transcript accompanying the account current at the rates provided by law and as set forth on the inside lower margin of this form. Credit should also be taken under this article for the whole amount of box rent charged under article 2. See section 117, Postal Laws and Regulations, edition of 1879.

ARTICLE 9. Enter the number of ship and steamboat letters received and paid for during the quarter, taking credit for the amount paid. No credit will be allowed in this item unless accompanied by vouchers, signed by the master of the ship, showing the name of the vessel and port from which the letters were carried.

ARTICLE 10. Credit should be taken under this article for expenses incurred in the repair of mail bags and for office furniture and clerk hire where allowances have been previously granted by the Postmaster-General.

ARTICLE 11. Under this article should be entered the difference between the total footing of the debit side and the sum of the credits claimed under articles 8, 9, and 10 of the credit side of the account current, as this difference constitutes the balance due the United States.

[Extract from act approved March 3, 1883.]

SEC. 2. That the compensation of postmasters of the fourth class shall be fixed upon the basis of the whole of the box rents collected at their offices and commissions upon the amount of canceled postage-due stamps (provided for in section two hundred and seventy of the Revised Laws and Regulations, edition of eighteen hundred and seventy-nine) and on postage stamps, official stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled on matter actually mailed at their offices, and on amounts received from waste paper, dead newspapers, printed matter, and twine sold, at the following rates, namely: On the first fifty dollars or less per quarter, one hundred per centum; on the next one hundred dollars or less per quarter, sixty per centum; on the next two hundred dollars or less per quarter, fifty per centum; and, on all the balance, forty per centum, the same to be ascertained and allowed by the Auditor of the Treasury for the Post-Office Department in the settlement of the accounts of such postmasters upon their sworn quarterly returns: Provided, That when the compensation of any postmaster of this class shall reach two hundred and fifty dollars for four consecutive quarters each, exclusive of commissions on money-order business, and when the returns to the Auditor for four consecutive quarters shall show him to be entitled to a compensation in excess of two hundred and fifty dollars per quarter, the Auditor shall report such fact to the Postmaster-General, who shall assign the office to its proper class and fix the salary of the postmaster as provided by section one of this act: Provided further, That in no case shall there be allowed to any postmaster of this class a compensation greater than two hundred and fifty dollars in any one of the first three quarters of any fiscal year, exclusive of money-order commissions, and in the last quarter of each fiscal year there shall be allowed such further sum as he may be entitled to under the provisions of this act, not exceeding for the whole fiscal year the sum of one thousand dollars, exclusive of money-order commissions.

[Extract from act approved June 17, 1878.]

That in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business it shall be within his discretion to withhold commissions on such returns and to allow any compensation that under the circumstances he may deem reasonable: Provided, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster-General; and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in a sum not less than fifty nor more than five hundred dollars, or imprisoned for a term not exceeding one year, or punished by both such fine and imprisonment, in the discretion of the court; and no postmaster of any class or other person connected with the postal service,

intrusted with the sale or custody of postage stamps, stamped envelopes, or postal cards, shall use or dispose of them in the payment of debts or in the purchase of merchandise or other salable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post-Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards otherwise than as provided by law and the regulations of the Post-Office Department; and any postmaster or other person connected with the postal service who shall violate any of these provisions, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in any sum not less than fifty nor more than five hundred dollars or be imprisoned for a term not exceeding one year.

[Extract from act of March 3, 1879.]

SEC. 26. That all mail matter of the first class upon which one full rate of postage has been prepaid shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same or any article of mail matter upon which prepayment in full has not been made, shall affix, or cause to be affixed and canceled, as ordinary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail matter, which stamps shall be of such special design and denomination as the Postmaster-General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That, in lieu of the commission now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same, as now allowed upon postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

Post-office at Covington, county of St. Tammany, State of Louisiana, in account current with the United States for the service of the Post-Office Department from April 1st to June 30, 1883, inclusive.

DR.

Column for auditor.		Column for postmaster.
	1. Amount received for waste paper, dead newspapers, printed matter, and twine sold during the quarter	
	2. Box rent	
		Column for auditor. / Column for postmaster.
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps on hand at the close of last quarter: 278.73 / 278.73	
	4. Amount of postage stamps, postage-due stamps, stamped envelopes, postal cards, and stamps received from the Department this quarter: 247.80 / 247.80	
	Total amount of stamps: 526.53 / 526.53	
	5. Deduct amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps now on hand: 225.31 / 225.31	
	6. Deduct damaged stamps and stamped envelopes returned to the Department: ..... /	
	301.22 /	
301.22	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps sold during the quarter	301.22
301.22		

CR.

	Column for postmaster.	Column for auditor.
8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows:		
On $100 at 100 per cent 50.00	100.00	50.00
On $100 at 60 per cent 100.00	60.00	60.00
On $200 at 50 per cent 200.00	50.00	100.00
On $24.65 at 40 per cent 76.65	14.00	30.66
By whole amount of box rents charged in article 2	.....	.....
Total compensation	224.00	240.66
9. By ..... ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each	.....	.....
10. By expenses, per vouchers herewith	.....	.....
11. Balance due the United States	225.31	60.56
	.....	301.22

Amount of article 1	426.65	
Amount of canceled stamps as per transcript		424.65
Total	426.65	

☞ Postmasters will take credit under article 8 for commissions on the above amount as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞ The amount of compensation is limited to $250 per quarter.

☞ Postmasters will be required to report the entire amount of box rents collected quarterly. A failure to do so will be considered cause for removal.

I, A. M. Dumas, postmaster of Covington, Louisiana, do affirm that the accounts which I have rendered to the Post-Office Department for the quarter ending June 30, 1883, exhibit truly and faithfully the entire receipts of my post-office which have been collected thereat, and the entire sum which could have been, by due diligence, collected thereat, during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps, in accordance with section 26, act of March 3, 1879, and of sections 270–274, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage-due stamps canceled in payment of undercharged and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

A. M. DUMAS, *Postmaster.*

Sworn and subscribed before the undersigned, a justice peace for the 3d ward of Covington, this 6th day of July, A. D. 1883.

M. KENNEDY,
Justice Peace 3rd Ward, Parish of St. Tammany, Louisiana.

(Indorsed:) Act March 3, 1883. Class 4. Post-office at Covington, State of Louisiana. From April 1 to June 30, 1883. A. M. Dumas, postmaster. Sept. 1, '86. Chge. comp. 145.66 falsely claimed.

INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions and a strict compliance with the same will be required:

ARTICLE 1. Enter the amount received for waste paper, twine, &c., sold during the quarter.

ARTICLE 2. Enter the amount of box rent collected during the quarter. Postmasters are prohibited from collecting or receiving the rent of boxes for more than one quarter in advance.

ARTICLE 3. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained on hand at the close of the preceding quarter. Where a change of postmasters occurs the value of stamps, envelopes, cards, &c., received from the outgoing postmaster should also be entered in this article.

ARTICLE 4. Enter the value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards received from the Department during the quarter. Then add together articles 3 and 4, placing their sum directly underneath the line opposite words "Total amount of stamps."

ARTICLE 5. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained on hand the last day of the quarter.

ARTICLE 6. Enter the value of damaged stamps, &c., returned to the Department during the quarter, but not until notice of allowance shall be received from the Third Assistant Postmaster-General. This item must be deducted from the value of stamps sold during the quarter, and not from the amount remaining on hand.

ARTICLE 7. Enter the value of all postage stamps, stamped envelopes, postal cards, &c., sold during the quarter, and of postage-due stamps affixed upon delivery of insufficiently prepaid matter. This item is ascertained by subtracting the amount on hand (article 5) from the sum total of articles 3 and 4, the difference being the amount sold, less any damaged stamps that may have been returned during the quarter.

ARTICLE 8. Compute and enter the commissions on the aggregate amount charged under article 1, and the amount of canceled stamps shown by the transcript accompanying the account current at the rates provided by law and as set forth on the inside lower margin of this form. Credit should also be taken under this article for the whole amount of box rent charged under article 2. See section 117, Postal Laws and Regulations, edition of 1879.

ARTICLE 9. Enter the number of ship and steamboat letters received and paid for during the quarter, taking credit for the amount paid. No credit will be allowed in this item unless accompanied by vouchers, signed by the master of the ship, showing the name of the vessel and port from which the letters were carried.

ARTICLE 10. Credit should be taken under this article for expenses incurred in the repair of mail bags and for office furniture and clerk hire where allowances have been previously granted by the Postmaster-General.

ARTICLE 11. Under this article should be entered the difference between the total footing of the debit side and the sum of the credits claimed under articles 8, 9, and 10 of the credit side of the account current, as this difference constitutes the balance due the United States.

[Extract from act approved March 3, 1883.]

SEC. 2. That the compensation of postmasters of the fourth class shall be fixed upon the basis of the whole of the box rents collected at their offices and commissions upon the amount of canceled postage-due stamps (provided for in section two hundred and seventy of the Revised Laws and Regulations, edition of eighteen hundred and seventy-nine) and on postage stamps, official stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled, on matter actually mailed at their offices, and on amounts received from waste paper, dead newspapers, printed matter, and twine sold, at the following rates, namely: On the first fifty dollars or less per quarter, one hundred per centum; on the next one hundred dollars or less per quarter, sixty per centum; on the next two hundred dollars or less per quarter, fifty per centum; and, on all the balance, forty per centum, the same to be ascertained and allowed by the Auditor of the Treasury for the Post-Office Department in the settlement of the accounts of such postmasters upon their sworn quarterly returns: Provided, That when the compensation of any postmaster of this class shall reach two hundred and fifty dollars for four consecutive quarters each, exclusive of commissions on money-order business, and when the returns to the Auditor for four consecutive quarters shall show him to be entitled to a compensation in excess of two hundred and fifty dollars per quarter, the Auditor shall report such fact to the Postmaster-General, who shall assign the office to its proper class and fix the salary of the postmaster as provided by section one of this act: Provided further, That in no case shall there be allowed to any postmaster of this class a compensation greater than two hundred and fifty dollars in any one of the first three quarters of any fiscal year, exclusive of money-order commissions, and in the last quarter of each fiscal year there shall be allowed such further sum as he may be entitled to under the provisions of this act, not exceeding for the whole fiscal year the sum of one thousand dollars, exclusive of money-order commissions.

[Extract from act approved June 17, 1878.]

That in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business it shall be within his discretion to withhold commissions on such returns and to allow any compensation that under the circumstances he may deem reasonable: Provided, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster-General; and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in a sum not less than fifty nor more than five hundred dollars or imprisoned for a term not exceeding one year, or punished by both such fine and imprisonment, in the discretion of the court; and no postmaster of any class or other person connected with the postal service,

intrusted with the sale or custody of postage stamps, stamped envelopes, or postal cards, shall use or dispose of them in the payment of debts or in the purchase of merchandise or other saleable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post-Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards otherwise than as provided by law and the regulations of the Post-Office Department; and any postmaster or other person connected with the postal service who shall violate any of these provisions shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in any sum not less than fifty nor more than five hundred dollars or be imprisoned for a term not exceeding one year.

[Extract from act of March 3, 1879.]

SEC. 26. That all mail matter of the first class upon which one full rate of postage has been prepaid shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same or any article of mail matter upon which prepayment in full has not been made, shall affix, or cause to be affixed and canceled, as ordinary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail matter, which stamps shall be of such special design and denomination as the Postmaster-General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That, in lieu of the commission now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same as now allowed upon postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

[Class 4.]

Post-office at Corington, County of St. Tammany, State of Louisiana, in account current with the United States for the service of the Post-Office Department, from July to , 188 , inclusive.

DR.

Column for Auditor.		Column for post-master.
	1. Amount received for waste paper, dead newspapers, printed matter, and twine sold during the quarter	
	2. Box rent	
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps on hand at the close of last quarter (Auditor: 225.31; post-master: 225.31)	
	4. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps received from the Department this quarter (Auditor: 178.60; post-master: 136.00)	
	Total amount of stamps (Auditor: 403.91)	
	5. Deduct amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps now on hand (Auditor: 199.41; post-master: 156.81)	
	6. Deduct damaged stamps and stamped envelopes returned to the Department (Auditor: 204.50)	
204.50		
	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps sold during the quarter	209.68
45.50		
250.00	Due P. M.	

CR.

Column for post-master.	Column for Auditor.	
		8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows:
		On $ at 100 per cent
		On $ at 60 per cent
		On $ at 50 per cent
		On 5 at 40 per cent
		By whole amount of box rents charged in article 2
		Total compensation
		9. By ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each
		10. By expenses, per vouchers herewith
		11. Balance due the United States

Amount of article 1		
Amount of canceled stamps as per transcript	551.29	533.16
Total	551.29	

☞ Postmasters will take credit under article 8 for commissions on the above account as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞ The amount of compensation is limited to $250 per quarter.

☞ Postmasters will be required to report the entire amount of box rents collected quarterly. A failure to do so will be considered cause for removal.

I, , postmaster of , do that the accounts which I have rendered to the Post-Office Department for the quarter ending , 188 , exhibit truly and faithfully the entire receipts of my post office, which have been collected thereat, and the entire sum which could have been, by due diligence, collected thereat, during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe: and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps, in accordance with section 26, act of March 3, 1879, and of sections 270–274, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage-due stamps canceled in payment of undercharged and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

____ ____,
Postmaster.

Sworn and subscribed before the undersigned, a for the of , this day of , A. D. 188 .

____ ____.

(Across the face in red ink:) NOTE.—The original credit side corresponding to the debit side of this account current seems to have got torn off in handling the record, and can not be found; hence no copy could be made.

(Indorsed:) Act March 3, 1883. Class 4. Post-office at , State of . From to 188 . , postmaster.

service, intrusted with the sale or custody of postage stamps, stamped envelopes, or postal cards, shall use or dispose of them in the payment of debts, or in the purchase of merchandise or other salable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post-Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards otherwise than as provided by law and the regulations of the Post-Office Department; and any postmaster, or other person connected with the postal service who shall violate any of these provisions shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in any sum not less than fifty nor more than five hundred dollars, or be imprisoned for a term not exceeding one year."

[Extract from act of March 3, 1879.]

SEC. 26. That all mail matter of the first class upon which one full rate of postage has been prepaid shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same or any article of mail matter upon which prepayment in full has not been made, shall affix, or cause to be affixed, and canceled, as ordinary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail matter, which stamps shall be of such special design and denomination as the Postmaster-General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That in lieu of the commissions now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same as now allowed upon postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

24 *Transcript for fourth-class offices.*

Account of box rents collected and daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharged and unpaid postages upon letters delivered at the post-office at Covington, county of St. Tammany, and State of Louisiana, during the quarter ending March 31, 1881.

This transcript forms a part of the quarterly return, and must, in all cases, be inclosed in, and transmitted to the Auditor, with the quarterly account current.

25 *Daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed and of postage-due stamps cancelled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month. January.	Day.	Amount.		Month. February.	Day.	Amount.		Month. March.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	.....	....		1	.....	....		1	.....	....
	2	.....	....		2	15	75		2	7	45
	3	5	75		3	.....	....		3	.....	....
	4	.....	....		4	6	86		4	6	75
	5	5	86		5	.....	....		5	.....	....
	6	.....	....		6	.....	....		6	.....	....
	7	5	96		7	5	82		7	5	82
	8	.....	....		8	.....	....		8	.....	....
	9	.....	....		9	5	40		9	8	72
	10	4	82		10	.....	....		10	.....	....
	11	.....	....		11	6	49		11	5	45
	12	5	40		12	.....	....		12	.....	....
	13	.....	....		13	.....	....		13	.....	....
	14	5	86		14	15	22		14	6	50
	15	.....	....		15	.....	....		15	.....	....
	16	.....	....		16	9	78		16	5	22
	17	4	48		17	.....	....		17	.....	....
	18	.....	....		18	7	45		18	5	90
	19	4	75		19	.....	....		19	.....	....
	20	.....	....		20	.....	....		20	.....	....
	21	5	92		21	5	10		21	6	72
	22	.....	....		22	.....	....		22	.....	....
	23	.....	....		23	7	20		23	4	83
	24	5	35		24	.....	....		24	.....	....
	25	.....	....		25	5	79		25	5	41
	26	5	62		26	.....	....		26	.....	....
	27	.....	....		27	.....	....		27	.....	....
	28	7	30		28	6	93		28	7	63
	29	.....	....		29	.....	....		29	.....	....
	30	.....	....		30	.....	....		30	8	75
	31	20	45		31	.....	....		31	.....	....
Total ..	.....	$87	52	Total ..	.....	$97	79	Total ..	.....	$85	15

Total amount of stamps, &c., cancelled during the quarter, to be carried to account current $270.46
278.25

26 *Box-rent account.—Quarterly account of all receipts for rent of boxes and drawers for the quarter ending March 31, 1881.*

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes	.....	.....	.....	.....
Rent of drawers	.....	.....	.....	.....
Total—to be carried to articles 2 and 8 of the account current	$	.....	.....	.....

POST-OFFICE AT COVINGTON,
COUNTY OF SAINT TAMMANY,
STATE OF LOUISIANA.

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

A. M. DUMAS, *Postmaster.*

27 (Indorsed:) Class 4. Post-office at Covington, State of Louisiana. From January 1st to March 31, 1881. Transcript. To be transmitted to the Auditor with the quarterly account current.

28 *Transcript for fourth-class offices.*

Account of box rents collected and daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharged and unpaid postages upon letters delivered at the post-office at , county of , and State of , during the quarter ending , 188 .

This transcript forms a part of the quarterly return, and must in all cases be inclosed in, and transmitted to the Auditor with, the quarterly account current.

29 *Daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed and of postage-due stamps canceled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month. April.	Day.	Amount.		Month. May.	Day.	Amount.		Month. June.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	7	88		1		30		1	4	99
	2	.....	....		2	6	96		2	5	40
	3	.....	....		3	7	45		3	5	80
	4	7	75		4	6	30		4	6	90
	5	.....	..		5	4	50		5		60
	6	6	42		6	3	25		6	6	89
	7	.....	....		7	5	92		7	6	35
	8	7	75		8		95		8	7	20
	9	.....	....		9	4	30		9	4	40
	10	.....	....		10	3	97		10	5	99
	11	6	77		11	4	99		11	6	42
	12	.....	....		12	5	72		12		30
	13	6	41		13	5	81		13	7	90
	14	7	85		14	6	70		14	7	99
	15	.....	....		15		75		15	6	82
	16	.....	....		16	3	95		16	5	75
	17	.....	....		17	5	59		17	4	99
	18	6	40		18	6	98		18	5	40
	19	.....	....		19	3	87		19		75
	20	7	96		20	5	96		20	4	99
	21	.....	....		21	4	72		21	6	84
	22	8	42		22		25		22	7	40
	23	.....	....		23	5	83		23	5	90
	24	.....	....		24	4	30		24	6	70
	25	4	96		25	5	40		25	6	70
	26	.....	....		26	3	75		26		75
	27	5	85		27	5	96		27	3	99
	28	.....	....		28	4	55		28	4	89
	29	7	96		29		40		29	5	40
	30	.....	....		30	5	89		30	6	70
	31	.....	....		31	6	72		31	.....	....
Total ..	.....	$92	88	Total ..	.....	131	96	Total ..	.....	149	90
		92	3					150. 10			

Total amount of stamps &c., cancelled during the quarter to be carried to account current $374. 27
374. 47

30 *Box-rent account.—Quarterly account of all receipts for rent of boxes and drawers for the quarter ending June 30, 1881.*

	Number of boxes rented	Rate.	Dollars	Cents.
Rent of boxes	.....	.....	.....	.....
Rent of drawers	.....	.....	.....	.....
Total—to be carried to articles 2 and 8 of the account current	$	.....	.....	.....

POST-OFFICE AT ,
COUNTY OF ,
STATE OF .

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

A. M. DUMAS, *Postmaster.*

31 (Indorsed:) Class 4. Post-office at Covington, State of Louisiana. From April first to June 30, 1881. Transcript. To be transmitted to the Auditor with the quarterly account current.

32 *Transcript for fourth-class offices.*

Account of box rents collected, and daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharged and unpaid postages upon letters delivered at the post-office at , county of , and State of , during the quarter ending , 188 .

This transcript forms a part of the quarterly return, and must, in all cases, be inclosed in, and transmitted to the Auditor with, the quarterly account-current.

33 *Daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month. July.	Day.	Amount.		Month. August.	Day.	Amount.		Month. September.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	7	50		1	6	93		1	4	50
	2	6	90		2	7	42		2	5	99
	3		75		3	5	84		3	7	96
	4	6	82		4	6	96		4	1	25
	5	7	44		5	7	64		5	5	10
	6	5	80		6	5	82		6	6	93
	7	7	30		7		73		7	7	90
	8	7	10		8	6	45		8	5	10
	9	6	99		9	7	35		9	6	40
	10	1	50		10	3	50		10	6	89
	11	5	39		11	5	90		11		20
	12	6	59		12	6	42		12	5	95
	13	7	35		13	7	91		13	6	92
	14	7	82		14		75		14	7	20
	15	6	40		15	6	98		15	6	40
	16	7	02		16	6	20		16	6	75
	17	1	50		17	6	55		17	5	45
	18	5	90		18	7	20		18		80
	19	7	82		19	7	82		19	4	10
	20	7	90		20	3	48		20	5	85
	21	8	40		21		90		21	5	35
	22	6	55		22	6	25		22	6	75
	23	5	96		23	7	20		23	7	96
	24		75		24	7	10		24	5	30
	25	6	30		25	8	92		25		82
	26	5	89		26	7	82		26	5	95
	27	6	59		27	5	92		27	6	20
	28	7	94		28		62		28	4	82
	29	4	40		29	6	30		29	5	40
	30	6	50		30	7	80		30	4	82
	31		85		31	5	94		31	.....	...
Total ..	.....	191	12	Total ..	.....	192	64	Total ..	.....	155	61
		181	72			182	64			161	01

Total amount of stamps, &c., cancelled during the quarter, to be carried to account-current.. $549. 37
525. 37

34 *Box-rent account—Quarterly account of all receipts for rent of boxes and drawers for the quarter ending Sept.* 30, 1881.

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes				
Rent of drawers				
Total, to be carried to articles 2 and 8 of the account-current	$			

POST-OFFICE AT COVINGTON,
COUNTY OF SAINT TAMMANY,
STATE OF LOUISIANA.

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

A. M. DUMAS, *Postmaster.*

35 (Indorsed:) Class 4. Post-office at Covington, State of Louisiana. From July 1st to September 30, 1881. Transcript. To be transmitted to the Auditor with the quarterly account-current.

36 *Transcript for fourth-class offices.*

Account of box rents collected, and daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharged and unpaid postages upon letters delivered at the post-office at , county of , and State of , during the quarter ending , 188 .

This transcript forms a part of the quarterly return, and must, in all cases, be inclosed in, and transmitted to the Auditor with, the quarterly account-current.

37 *Daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month. October.	Day.	Amount.		Month. November.	Day.	Amount.		Month. December.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	6	75		1	.....	....		1	....	....
	2		25		2	6	40		2	7	81
	3	5	81		3	.....	....		3	.....	....
	4	7	20		4	7	99		4	.....	....
	5	4	82		5	.....	....		5	7	99
	6	5	99		6	.....	....		6	.....	....
	7	5	82		7	8	75		7	8	10
	8	5	50		8	.....	....		8	.....	....
	9		25		9	8	79		9	6	40
	10	5	40		10	.....	....		10	.....	....
	11	5	99		11	7	29		11	.....	....
	12	4	85		12	.....	....		12	7	55
	13	3	96		13	.....	....		13	.....	....
	14	5	18		14	8	30		14	8	99
	15	3	42		15	.....	....		15	.....	....
	16		25		16	8	96		16	8	62
	17	5	45		17	.....	....		17	.....	....
	18	4	95		18	9	75		18	.....	....
	19	6	30		19	.....	....		19	6	30
	20	5	10		20	.....	....		20	.....	....
	21	4	90		21	10	20		21	5	90
	22	6	25		22	.....	....		22	.....	....
	23		20		23	5	99		23	7	69
	24	6	40		24	.....	....		24	.....	....
	25	6	39		25	6	25		25	.....	....
	26	7	10		26	.....	..		26	7	99
	27	5	99		27	.....	....		27	.....	....
	28	6	93		28	7	30		28	8	40
	29	4	89		29	....	....		29	.....	....
	30		75		30	8	96		30	10	45
	31	6	82		31	.....	....		31	1	01
Total..	.....	$150	16	Total..	....	$105 104	03 93	Total..	.....	$102 103	19 20

Total amount of stamps, &c., cancelled during the quarter, to be carried to account-current $357.38
358.29

38 *Box-rent account—Quarterly account of all receipts for rent of boxes and drawers for the quarter ending Dec.* 31, 1881.

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes.....	.....	.....	.....	.....
Rent of drawers	.....	.....	.....	.....
Total, to be carried to articles 2 and 8 of the account-current.....	$.....	.....	.....	.....

POST-OFFICE AT ,
COUNTY OF ,
STATE .

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

Postmaster.

39 (Indorsed:) Class 4. Post-office at Covington, State of Louisiana, from October 1st, 1881, to December 31st, 1881. Transcript. To be transmitted to the Auditor with the quarterly account-current.

40 *Transcript for fourth-class offices.*

Account of box rents collected and daily transcript of amount of postage-stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed, and of postage-due stamps canceled in payment of undercharged and unpaid postages upon letters delivered at the post-office at , county of , and State of , during the quarter ending , 188 .

This transcript forms a part of the quarterly return, and must, in all cases, be inclosed in and transmitted to the Auditor with the quarterly account current.

41 *Daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed and of postage-due stamps canceled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month. January, 1882	Day.	Amount.		Month. February.	Day.	Amount.		Month. March.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	.....	....		1	6	03		1	7	50
	2	6	45		2	.....	....		2	.....	....
	3	.....	....		3	6	89		3	8	99
	4	7	92		4	.....	....		4	.....	....
	5	.....	....		5	.....	....		5	.....	....
	6	8	30		6	7	50		6	6	40
	7	.....	....		7	.....	....		7	.....	....
	8	.....	....		8	7	50		8	6	90
	9	9	73		9	.....	....		9	.....	....
	10	.....	....		10	6	20		10	5	45
	11	8	62		11	.....	....		11	.....	....
	12	.....	....		12	.....	....		12	.....	....
	13	9	99		13	6	20		13	6	90
	14	.....	....		14	.....	....		14	.....	....
	15	.....	....		15	8	75		15	7	30
	16	8	60		16	.....	....		16	.....	....
	17	.....	....		17	7	99		17	8	96
	18	6	99		18	.....	....		18	.....	....
	19	.....	....		19	.....	....		19	.....	....
	20	8	70		20	7	45		20	7	20
	21	.....	....		21	.....	....		21	.....	....
	22	.....	....		22	8	59		22	8	40
	23	7	45		23	.....	....		23	.....	....
	24	.....	....		24	4	20		24	8	99
	25	7	02		25	.....	....		25	.....	....
	26	.....	....		26	.....	....		26	.....	....
	27	6	92		27	8	40		27	8	30
	28	.....	....		28	.....	....		28	.....	....
	29	.....	....		29	.....	....		29	8	62
	30	8	48		30	.....	....		30	.....	....
	31	.....	....		31	.....	....		31	10	70
Total ..	.....	$105	17	Total ..	.....	$84	70	Total ..	.....	$110	61

Total amount of stamps, &c., canceled during the quarter, to be carried to account current.. $300.48

42 *Box-rent account.—Quarterly account of all receipts for rent of boxes and drawers for the quarter ending March 31, 1882.*

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes				
Rent of drawers				
Total—to be carried to articles 2 and 8 of the account current			$	

POST-OFFICE AT COVINGTON,
COUNTY OF ST. TAMMANY,
STATE OF LOUISIANA.

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

Postmaster.

43 (Indorsed:) Class 4. Post-office at Covington, State of Louisiana. From January 1st, 1882, to March 31, 1882. Transcript. To be transmitted to the Auditor with the quarterly account current.

44 *Transcript for fourth-class offices.*

Account of box rents collected, and daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed, and of postage-due stamps canceled in payment of undercharged and unpaid postages upon letters delivered at the post-office at Covington, county of St. Tammany, and State of Louisiana, during quarter ending June 30, 1882.

This transcript forms a part of the quarterly return and must in all cases be inclosed in and transmitted to the Auditor with the quarterly account current.

45 *Daily transcript of amountof postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed, and of postage-due stamps canceled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month. April.	Day.	Amount.		Month. May.	Day.	Amount.		Month. June.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	.....	....		1	10	40		1	6	50
	2	.....	....		2	5	60		2	7	49
	3	8	99		3	4	80		3	5	01
	4	.....	....		4	5	20		4		25
	5	9	42		5	6	80		5	4	02
	6	.....	....		6	7	35		6	5	60
	7	10	02		7		60		7	7	01
	8	.....	....		8	4	92		8	6	30
	9	.....	....		9	5	40		9	5	50
	10	6	93		10	8	95		10	6	72
	11	.....	....		11	9	03		11		75
	12	10	86		12	9	75		12	4	90
	13	.....	....		13	5	63		13	6	82
	14	10	85		14		75		14	9	03
	15	.....	....		15	4	91		15	8	40
	16	.....	....		16	5	70		16	10	30
	17	6	40		17	3	60		17	6	50
	18	.....	....		18	5	82		18		75
	19	10	92		19	6	49		19	5	20
	20	.....	....		20	7	20		20	7	60
	21	10	02		21		90		21	5	90
	22	.....	....		22	5	93		22	7	30
	23	.....	....		23	7	55		23	10	98
	24	9	99		24	6	94		24	8	20
	25	.....	....		25	7	20		25		25
	26	8	79		26	6	42		26	6	30
	27	.....	....		27	5	03		27	7	52
	28	.....	....		28	1	04		28	9	55
	29	9	50		29	4	02		29	9	46
	30	.....	....		30	5	99		30	8	45
	31	.....	....		31	10	40		31	.....	....
Total.....		$112	69	Total		$163	32	Total		$185	49
						180	32			186.56	

Total amount of stamps, &c., canceled during the quarter, to be carried to account current.. $461.50
479.57

46 *Box-rent account.—Quarterly accounts of receipts for rent of boxes and drawers for the quarter ending June 30, 1882.*

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes				
Rent of drawers				
Total—to be carried to articles 2 and 8 of the account current	$			

POST-OFFICE AT COVINGTON,
COUNTY OF ST. TAMMANY,
STATE OF LOUISIANA.

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

A. M. DUMAS, *Postmaster.*

47 (Indorsed:) Class 4. Post-office at Covington, State of Louisiana, from April 1, 1882, to June 30, 1882. Transcript. To be transmitted to the Auditor with the quarterly account current.

48 *Transcript for fourth-class offices.*

Account of box rents collected, and daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharged and unpaid postages upon letters delivered at the post-office at Covington, county of St. Tammany, and State of Louisiana, during the quarter ending September 30, 1882.

This transcript forms a part of the quarterly return, and must, in all cases, be inclosed in, and transmitted to the Auditor with, the quarterly account-current.

49 *Daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month. July, 1882.	Day.	Amount.		Month. August.	Day.	Amount.		Month. September.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	10	72		1	8	40		1	11	99
	2		75		2	9	92		2	9	52
	3	9	89		3	7	84		3		25
	4	8	72		4	10	63		4	10	95
	5	5	60		5	10	99		5	8	63
	6	10	72		6		42		6	10	75
	7	9	40		7	8	79		7	10	92
	8	8	25		8	9	82		8	9	99
	9		15		9	10	40		9	10	42
	10	10	30		10	8	25		10		85
	11	7	02		11	10	82		11	7	96
	12	9	50		12	10	79		12	8	45
	13	8	20		13		69		13	10	72
	14	20	50		14	8	55		14	11	44
	15	7	89		15	8	30		15	10	39
	16		75		16	9	42		16	8	72
	17	10	42		17	10	50		17		42
	18	9	63		18	10	79		18	9	50
	19	9	72		19	11	42		19	6	30
	20	8	02		20		75		20	5	40
	21	10	79		21	8	76		21	6	20
	22	9	69		22	10	30		22	3	10
	23		82		23	10	03		23	2	90
	24	8	43		24	9	63		24		25
	25	9	90		25	10	99		25	5	39
	26	7	30		26	10	72		26	6	22
	27	8	82		27		45		27	5	20
	28	10	99		28	9	27		28	3	40
	29	10	89		29	11	40		29	4	30
	30		80		30	10	32		30	2	99
	31	9	69		31	11	87		31	....	....
Total		$255	72	Total		$281	08	Total		$202	62
		243	47			271	03			203	52

Total amount of stamps, etc., cancelled during the quarter, to be carried to account-current.. $739.42
718.02

50 *Box-rent account.—Quarterly account of all receipts for rent of boxes and drawers for the quarter ending Sept. 30, 1882.*

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes.....				
Rent of drawers				
Total—to be carried to Articles 2 and 8 of the account current.....	$			

POST-OFFICE AT COVINGTON,
COUNTY OF ST. TAMMANY,
STATE OF LOUISIANA.

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

——— ———, *Postmaster.*

51 (Indorsed:) Class 4. Post-office at Covington, State of Louisiana. From July 1st, 1882, to September 30, 1882. Transcript. To be transmitted to the Auditor with the quarterly account-current.

52 *Transcript for fourth-class offices.*

Account of box rents collected, and daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharged and unpaid postages upon letters delivered at the post-office at Covington, county of St. Tammany, and State of Louisiana, during the quarter ending December 31, 1882.

This transcript forms a part of the quarterly return, and must, in all cases, be inclosed in, and transmitted to the Auditor with, the quarterly account-current.

53 *Daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month. October.	Day.	Amount.		Month. November.	Day.	Amount.		Month. December.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1				1	5	50		1	8	40
	2	5	10		2				2		
	3	6	40		3	5	70		3		
	4	7	90		4				4	8	79
	5	5	99		5				5		
	6	6	40		6	6	88		6	9	43
	7	4	82		7				7		
	8		25		8	7	28		8	7	35
	9	7	02		9				9		
	10	6	84		10	8	42		10		
	11	7	82		11				11	10	62
	12	4	99		12				12		
	13	6	36		13	9	63		13	8	29
	14	5	89		14				14		
	15		75		15	8	20		15	9	82
	16	8	28		16				16		
	17	4	82		17	9	79		17		
	18	7	30		18				18	8	75
	19	6	25		19				19		
	20	4	99		20	10	82		20	8	69
	21	5	41		21				21		
	22		30		22	9	75		22	9	44
	23	5	96		23				23		
	24	6	50		24	8	60		24	10	62
	25	7	42		25				25		
	26	6	89		26				26	5	20
	27	5	54		27	9	39		27		
	28	6	82		28				28	8	92
	29		25		29	10	82		29		
	30	4	84		30				30		
	31	5	82		31				31		
Total..		$163	92	Total..		$110	78	Total..		$114	32

Total amount of stamps, etc., cancelled during the quarter, to be carried to account-current .. $388.02
389.02

54 *Box-rent account.—Quarterly account of all receipts for rent of boxes and drawers for the quarter ending Dec.* 31, 1882.

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes				
Rent of drawers				
Total—to be carried to Articles 2 and 8 of the account-current	$			

POST-OFFICE AT ,
COUNTY OF ,
STATE OF .

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

——— ———, *Postmaster.*

55 (Indorsed:) Class 4. Post-office at Covington, State of Louisiana. From October 1st, 1882, to December 31, 1882. Transcript. To be transmitted to the Auditor with the quarterly account-current.

56 *Transcript for fourth-class offices.*

Account of box rents collected, and daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspapers and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharged and unpaid postages upon letters delivered at the post-office at , county of , and State of , during the quarter ending , 188 .

This transcript forms a part of the quarterly return, and must, in all cases, be inclosed in, and transmitted to the Auditor with the quarterly account current.

57 *Daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month, January.	Day.	Amount.		Month, February.	Day.	Amount.		Month, March.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	3	15		1	.....	...		1	.....	...
	2	.....	...		2	8	79		2	4	35
	3	7	95		3	.....	...		3	.....	...
	4	.....	...		4	.....	...		4	.....	...
	5	6	20		5	2	20		5	4	65
	6	.....	..		6	.....	...		6	.....	...
	7	.....	...		7	4	30		7	3	97
	8	5	80		8	.....	...		8	.....	...
	9	.....	...		9	5	60		9	4	86
	10	7	30		10	.....	...		10	.....	...
	11	.....	...		11	.....	...		11	.....	...
	12	6	42		12	4	80		12	5	98
	13	.....	...		13	.....	...		13	.....	...
	14	.....	...		14	4	05		14	5	48
	15	5	20		15	.....	...		15	.....	...
	16	.....	...		16	4	36		16	4	54
	17	7	55		17	.....	...		17	.....	...
	18	.....	...		18	.....	...		18	.....	...
	19	6	99		19	3	42		19	4	59
	20	.....	..		20	.....	...		20	.....	...
	21	.....	...		21	4	93		21	5	40
	22	7	50		22	.....	...		22	.....	...
	23	.....	...		23	4	64		23	6	70
	24	5	93		24	.....	...		24	.....	...
	25	.....	...		25	.....	...		25	.....	...
	26	6	02		26	4	55		26	5	50
	27	.....	...		27	.....	...		27	.....	...
	28	.....	..		28	3	92		28	6	70
	29	7	40		29	.....	...		29	.....	...
	30	.....	..		30	.....	...		30	7	39
	31	6	98		31	.....	...		31	.....	...
Total...	.....	90	39	Total...	.....	55	57	Total...	.....	70	01
								70.11			

Total amount of stamps, &c., cancelled during the quarter, to be carried to account current..$215.97
216.07

58 *Box-rent account.—Quarterly account of all receipts for rent of boxes and drawer for the quarter ending March* 31, 1883.

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes				
Rent of drawers				
Total—to be carried to articles 2 and 8 of the account current	$			

POST-OFFICE AT COVINGTON,
COUNTY OF ST. TAMMANY,
STATE OF LOUISIANA.

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

A. M. DUMAS, *Postmaster.*

59 (Indorsed:) Class 4. Post-office at Covington, State of Louisiana. From January 1st, 1883, to March 31, 1883. Transcript. To be transmitted to the Auditor with the quarterly account current.

60 *Transcript for fourth-class offices.*

Account of box rents collected, and daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharged and unpaid postages upon letters delivered at the post-office at Covington, county of St. Tammany and State of Louisiana, during the quarter ending June 30, 1883.

This transcript forms a part of the quarterly return, and must, in all cases, be inclosed in and transmitted to the Auditor with the quarterly account current.

61 *Daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month, April.	Day.	Amount.		Month, May.	Day.	Amount.		Month, June.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	.....			1	5	93		1	7	42
	2	8	79		2	6	45		2	8	65
	3	.....			3	7	62		3		30
	4	7	99		4	5	79		4	4	99
	5	.....			5	3	42		5	5	40
	6	6	49		6	2	00		6	3	97
	7	.....	...		7	7	42		7	6	24
	8	.....	...		8	5	43		8	7	36
	9	5	40		9	6	85		9	9	50
	10	.....			10	5	96		10		25
	11	6	79		11	4	82		11	5	88
	12	...	...		12	5	72		12	6	75
	13	8	77		13	2	50		13	4	40
	14	.....	...		14	6	30		14	7	20
	15	.....	...		15	5	49		15	6	62
	16	7	93		16	8	32		16	7	93
	17	.....	..		17	7	54		17		20
	18	8	99		18	6	33		18	7	42
	19	.....	..		19	4	20		19	5	63
	20	6	45		20	2	00		20	4	89
	21	.....	....		21	7	99		21	6	42
	22	.....	....		22	6	40		22	7	83
	23	8	20		23	3	25		23	5	50
	24	.....	....		24	5	82		24		30
	25	6	11		25	6	79		25	6	82
	26	.....	....		26	4	84		26	7	32
	27	5	22		27	3	00		27	6	70
	28	.....	..		28	5	25		28	5	72
	29	.....	....		29	6	81		29	6	96
	30	5	20		30	5	85		30	5	97
	31	.....	....		31	6	84		31	.....	....
Total ..	.....	92	33	Total ..	.....	162	38	Total ..	.....	169	94
						164	38				

Total amount of stamps, &c., cancelled during the quarter, to be carried to account current...$424.65
426.65

62 *Box-rent account.—Quarterly account of all receipts for rent of boxes and drawers for the quarter ending June 30, 1883.*

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes.....				
Rent of drawers.....				
Total—to be carried to articles 2 and 8 of the account current.....	$			

POST-OFFICE AT COVINGTON,
COUNTY OF ST. TAMMANY,
STATE OF LOUISIANA.

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

A. M. DUMAS, *Postmaster.*

63 (Indorsed:) Class 4. Post-office at Covington, State of Louisiana. From April 1st to June 30, 1883. Transcript. To be transmitted to the Auditor with the quarterly account current.

64 *Transcript for fourth-class offices.*

Account of box rents collected, and daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharged and unpaid postages upon letters delivered at the post-office at county of and State of during the quarter ending , 188 .

This transcript forms a part of the quarterly return, and must, in all cases, be inclosed in, and transmitted to the auditor with the quarterly account current.

65 *Daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage due stamps cancelled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month. July.	Day.	Amount.		Month. August.	Day.	Amount.		Month. September.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	.....	25		1	8	50		1	4	50
	2	8	83		2	8	75		2	.....	30
	3	6	99		3	7	49		3	6	20
	4	7	84		4	7	32		4	7	90
	5	6	42		5	.....	50		5	8	45
	6	5	98		6	5	93		6	6	59
	7	8	42		7	8	42		7	7	30
	8	.....	32		8	7	30		8	6	50
	9	7	42		9	9	20		9	.....	50
	10	6	40		10	7	50		10	4	90
	11	5	89		11	8	72		11	5	28
	12	4	50		12	.....	75		12	6	42
	13	5	82		13	5	48		13	7	35
	14	6	11		14	4	89		14	8	96
	15	.....	10		15	7	82		15	4	20
	16	8	84		16	4	55		16	.....	35
	17	9	20		17	7	93		17	7	20
	18	7	35		18	7	20		18	5	40
	19	6	50		19	.....	40		19	8	60
	20	8	59		20	8	30		20	9	72
	21	7	35		21	6	20		21	8	43
	22	.....	40		22	7	55		22	6	45
	23	8	50		23	9	75		23	.....	10
	24	6	70		24	8	72		24	5	80
	25	7	30		25	9	75		25	6	40
	26	5	56		26	.....	20		26	7	22
	27	6	42		27	8	42		27	5	93
	28	4	99		28	5	30		28	6	86
	29	.....	40		29	4	90		29	5	99
	30	6	82		30	5	75		30	1	29
	31	7	30		31	6	20		31	.....	....
Total		183	51	Total		177	66	Total		171	99

Total amount of stamps, etc., cancelled during the quarter, to be carried to account current... $533.16
551.29

66 *Box-rent account.—Quarterly account of all receipts for rent of boxes and drawers for the quarter ending Sept.* 30, 1883.

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes.....				
Rent of drawers				
Total—to be carried to articles 2 and 8 of the account current.....	$			

POST-OFFICE AT COVINGTON,
COUNTY OF ST. TAMMANY,
STATE OF LOUISIANA.

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

——— ———, *Postmaster.*

67 (Indorsed:) Class 4. Post-office at Covington, State of Louisiana. From July 1st to September 30th, 1883. Transcript. To be transmitted to the Auditor with the quarterly account current.

68 Demand of payment, marked Exhibit D, filed with petition July 30, 1888.

Form of certificate to evidence of demand.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT.

I, D. McConville, Auditor of the Treasury for the Post-Office Department, do hereby certify the annexed to be a true and correct copy of the original certificate, now on file in this office, of Sam'l H. Buck, postmaster at New Orleans, in the State of Louisiana, pertaining to the accounts of Anna M. Dumas, late postmaster at Covington, in the State of Louisiana, in the office of the Sixth Auditor of the Treasury.

In testimony whereof I have hereunto signed my name and caused to be affixed my seal of office, at the city of Washington, this twenty-fourth day of July, in the year of our Lord one thousand eight hundred and eighty-eight.

[SEAL.] (Signed) D. M. CONVILLE,
Sixth Auditor and Auditor of the Treasury for the Post-Office Department.

POST-OFFICE, NEW ORLEANS, LOUISIANA, *June 8th*, 1887.

I, Sam'l H. Buck, postmaster at New Orleans, Louisiana, em-
69 ployed by the Auditor of the Treasury for the Post-Office Department for that purpose, hereby certify that I made demand for payment of draft No. 8521 for $1,380.00 on Anna M. Dumas, last postmaster at Covington, La., being a balance due the United States from him on his general postal account, as stated by letter mailed on the 6th day of May, 1887, addressed to the said delinquent postmaster at Covington, La., his last usual place of abode; that a sufficient time has elapsed in the ordinary course of mail for said letter to have reached its destination and a reply to have been received; and that payment of said draft for said balance as aforesaid has not been received within the time designated in my instructions from the Auditor of the Treasury for the Post-Office Department, to wit, 30 days.

I further certify that I made demand for payment of said draft for the aforesaid balance upon Jules Duval and A. C. Dickson, the sureties of said late and delinquent postmaster, by letter mailed on the 6th day of May, 1887, addressed to them at Covington, La., their last usual place of abode;

that a sufficient time has elapsed in the ordinary course of mail for said letters to have reached their destination and replies to have been received; and that payment of said draft for the aforesaid balance has not been received within the time designated in my said instructions from the Auditor of the Treasury for the Post-Office Department.

(Signed) SAM'L H. BUCK,
Postmaster.

Nothing received except letter of Mrs. Dumas, forwarded May 12, 1887, denying the indebtedness.

70 United States circuit court, 5th circuit and eastern district of La.

Answer of Anna M. Dumas, filed Dec. 15, 1888.

UNITED STATES
vs.
ANNA M. DUMAS ET AL. } No. 11726.

Now comes defendant and for answer to plaintiff's petition herein filed denies all and singular the allegations therein set forth and contained.

Wherefore she prays that plaintiff's suit be hence dismissed with costs and for all general and equitable relief.

(Signed) LEONARD, MARKS & BRUENN,
Attorneys for Deft., Mrs. Anna M. Dumas.

71 *Peremptory exception of Duvall and Dickson, filed May 2, '89.*

United States circuit court, eastern district of Louisiana.

UNITED STATES
vs.
MRS. ANNA M. DUMAS ET ALS. } No. 11726.

And now comes Jules Duvall and A. C. Dickson, made defendants herein, and for peremptory exception to plaintiff's demand pleads the prescription of three years.

Wherefore they pray that this exception be maintained, that plaintiff's suit as against be dismissed with costs and for general ralief.

(Signed) LEONARD, MARKS & BRUENN,
Attys.

72 *Empaneling of jury, hearing, and verdict.*

[Extract from the minute book, April term, 1889.]

NEW ORLEANS, *Tuesday, May 28th*, 1889.

Court met pursuant to adjournment. Present, Hon. Edward C. Billings, district judge.

UNITED STATES
vs.
MRS. ANNA M. DUMAS ET AL. } No. 11726.

This cause was called for trial.

Charles Parlange, United States attorney, appearing for the United States.

Morris Marks, esq., for the defendants.

When the following-named jurors were called and sworn to well and truly try the issue joined herein, to wit:

1. F. J. Freret.
2. N. O. Hynson.
3. Geo. J. Maritchi.
4. Peter Cooney.
5. W. H. Richards.
6. J. W. Demarest.
7. P. Bertrand.
8. H. Gallagher.
9. A. Kilshaw.
10. Charles Wright.
11. J. H. Sherman.
12. Chas. F. Thume.

And F. J. Freret was appointed foreman of the said jury. After hearing the pleadings and the evidence and arguments of counsel,
73 and receiving a charge from the court, the said jury retired to deliberate upon their verdict. After due deliberation the said jury returned into court, and did then and there, through their said foreman, render and deliver the following verdict.

NEW ORLEANS, *May 28th*, 1889.

We, the jury, in this case, find for the defendants.

F. J. FRERET,
Foreman.

Whereupon it was ordered that the said verdict be recorded, and it is done accordingly.

74 *Motion for a new trial entered and filed June* 14, 1889.

UNITED STATES
vs.
ANNA M. DUMAS ET ALS. } No. 11726.

And now comes the undersigned, Charles Parlange, U. S. attorney, for and on behalf of the United States, plaintiffs in the above styled and numbered cause, and moves for a new trial therein, on the ground that the verdict therein rendered is contrary to the law and evidence.

(Signed) CHARLES PARLANGE,
U. S. Attorney.

Order.—New trial refused.

[Extract from the minute book, April term, 1889.]

NEW ORLEANS, *Friday, June* 14, 1889.

Court met pursuant to adjournment. Present, Hon. Edward C. Billings, district judge.

UNITED STATES
vs.
ANNA M. DUMAS ET ALS. } No. 11726.

75 This cause came on this day to be heard on the motion of the United States for a new trial herein; on consideration whereof it is ordered that the said motion for a new trial be refused and that the verdict and judgment herein remain undisturbed.

76 *Bill of exceptions No. 1. Filed May 28th, 1889.*

UNITED STATES
vs.
ANNA M. DUMAS ET ALS. } No. 11726.

Be it remembered that the above-entitled suit, being a suit on the official bond of Anna M. Dumas, dated Octo. 28, 1880, by her given, as required by law, in her capacity of postmaster at Covington, Louisiana, the said suit being against said Anna M. Dumas and the sureties on said bond for the sum of $\$1{,}380\frac{06}{100}$ and interest, as appears from the pleadings herein. And on the trial of said suit the United States, plaintiffs, having offered evidence showing that the Postmaster-General of the United States, being satisfied that said Anna M. Dumas, as postmaster as aforesaid, under said bond, had made false returns of the business of said post-office at Covington, Louisiana, during the period from January 1st, 1881, to August 3rd, 1885, thereby increasing her compensation beyond the amount she would have justly been entitled to by law, did, by order No. 161, dated August 11th, 1888, and under section one, paragraph three, chapter 259 of the Supplement of the Revised Statutes of the United States, act approved June 17th, 1878, withhold her commissions on returns aforesaid and allow and fix in lieu thereof as her compensation as postmaster as aforesaid at the rate of $\$72\frac{50}{100}$ per quarter year from Jan'y 1st, 1881, to March 31st, 1883,
77 and at the rate of $\$95\frac{00}{100}$ per quarter year from April 1st, 1883, to August 3d, 1885; the issue before the jury being whether the said Anna M. Dumas, as postmaster as aforesaid, under said bond, did collect and receive in her said official capacity from Jan'y 1st, 1881, to Sept. 30th, 1883, in excess of the compensation so fixed and allowed her by said Postmaster-General by his said order No. 161 over and above all proper expenditures, said sum of $\$1{,}380\frac{06}{100}$ sued for in said suit.

On the trial of said cause, to wit, on May 28th, 1889, the United States, plaintiffs in said suit, requested the judge presiding at said trial to give the following charge and instruction to the jury empaneled in said cause to try said cause, to wit:

"If the jury are satisfied that plaintiffs have proven that the Postmaster-General of the United States, being satisfied that Anna M. Dumas, late postmaster at Covington, Louisiana, had made false returns of business in said post-office, withheld the commissions of said Anna M. Dumas as such postmaster and allowed her such compensation, in lieu of said commission, as he, the said Postmaster-General, deemed reasonable; and if the jury further find that the amount sued for by plaintiffs in the cause is arrived at by reason of such withholding of said commissions and by the allowance to her of such compensation by said Postmaster-General, then the jury must find for the United States."

Which charge and instruction the said judge refused to give to the said jury, and the said judge did instruct and charge the said jury in regard to the said order No. 161 of the said Postmaster-General as follows, to wit:

78 "The order was in its nature provisional. The adjustment is only prima facie evidence that the account is as stated therein." The falsity of defendant's returns must be established by evidence independent of this order.

To which refusal of the said judge to give the said jury the said charge and instruction requested by said United States, plaintiffs, and to which charge given to the said jury by the said judge as aforesaid the said United States, plaintiffs, duly excepted and reserved this their bill of exceptions, which the said plaintiffs have presented to the said judge for signature, which is allowed and signed accordingly.

(Signed) EDWARD C. BILLINGS, *Judge*.

79 *Bill of exceptions No. 2.—Filed May 28th, 1889.*

UNITED STATES
vs.
ANNA M. DUMAS ET ALS. } No. 1172.

Be it remembered that the above-entitled suit, being a suit on the official bond of Anna M. Dumas, dated Octo. 28th, 1880, by her given, as required by law, in her capacity of postmaster at Covington, Louisiana, the said suit being against said Anna M. Dumas and the sureties on said bond for the sum of $\$1{,}380\frac{06}{100}$ and interest. And on the trial of said suit the United States, plaintiffs, having offered evidence showing that the Postmaster-General of the United States, being satisfied that the said Anna M. Dumas, as postmaster as aforesaid, under said bond, had made false returns of the business of said post-office at Covington, Louisiana, during the period from January 1st, 1881, to August 3rd, 1885, thereby increasing her compensation beyond the amount she would have justly been entitled to by law, did, by order No. 161, dated August 11th, 1888, and under section one, paragraph three, chapter 259, of the Supplement of the Revised Statutes of the United States, act approved June 17th, 1878, withhold her commissions on returns aforesaid and allow and fix in lieu thereof as her compensation as postmaster as aforesaid at the rate of $\$72\frac{50}{100}$ per quarter year from Jan'y 1st, 1881, to March 31st, 1883, and at the rate of $\$95\frac{00}{00}$ per quarter year from April 1st, 1883, to
80 August 3d, 1885, and the issue before the jury being whether said Anna M. Dumas, as postmaster as aforesaid, under said bond, had made false returns.

And that during the trial of said cause, to wit, on May 28th, 1889, and after the court had ruled that the said order of the Postmaster-General of the United States was only prima facie evidence that the accounts in said suit were as therein stated, the United States, plaintiffs, offered in evidence, duly authenticated, copies of the original quarterly accounts current and transcripts of cancellation, as rendered and as audited, of Charles Heintz, postmaster, at Covington, Louisiana, for the period from August 4th, 1885, to September 30th, 1886, the said Heintz being the immediate successor of said Anna M. Dumas, as postmaster at Covington, Louisiana, and said accounts, offered as aforesaid, being for the first quarter year immediately succeeding the termination of the official tenure of said Anna M. Dumas as postmaster at Covington, Louisiana, the purpose and object of said United States, plaintiffs, in offering said accounts being to show that the cancellations of postage stamps by said Heintz as postmaster as aforesaid were far less than those charged for by said Anna M. Dumas, defendant, as postmaster, in the accounts on which said suit is based.

And be it remembered that the defendants having objected to the introduction of the said accounts so offered, the court sustained their said objection and rejected the said accounts of said Heintz, postmaster, and did not allow the same to be introduced in evidence, to which ruling and action of the court the United States, plaintiffs, duly excepted
81 and reserved this their bill of exceptions, which said plaintiffs have presented to the judge for signature, which is allowed and signed accordingly.

(Signed) EDWARD C. BILLINGS, *Judge.*

Judgment.

[Extract from the judgment book, April term, 1889.]

Circuit court of the United States, fifth circuit and eastern district of Louisiana.

NEW ORLEANS, *Tuesday, May 28th,* 1889.

Court met pursuant to adjournment. Present, Hon. Edward C. Billings, district judge.

UNITED STATES
vs.
ANNA M. DUMAS ET ALS. } No. 11726.

By reason of the verdict of the jury herein and in accordance therewith, it is ordered, adjudged, and decreed that there be judgment in favor of the defendants, Anna M. Dumas, Jules Duval, and Alexander
82 C. Dickson, and against the demands of the plaintiffs, the United States.

Judgment rendered May 28th, 1889.

Judgment signed June 5th, 1889.

(Signed) EDWARD C. BILLINGS, *Judge.*

Petition for writ of error. Filed June 15, 1889.

To the hon. the circuit court of the United States for the fifth circuit and eastern district of Louisiana. In the cause of—

UNITED STATES
vs.
ANNA M. DUMAS ET ALS. } No. 11726.

The petition of the United States, plaintiffs in the above styled and numbered cause, respectfully represents that petitioners are aggrieved by the judgment rendered against them in said cause on the 28th day of May, A. D. 1889, and signed on June 5th, 1889, and they are advised that there is error therein to their prejudice.

Wherefore petitioners pray that a writ of error be allowed them from said judgment, returnable to the Supreme Court of the United States at its next October term.

(Signed) CHARLES PARLANGE,
U. S. Attorney.

83 *Motion and order for writ of error entered and filed June 15th, 1889.*

UNITED STATES
vs.
ANNA M. DUMAS ET ALS. } No. 11726.

On motion in open court of Charles Parlange, United States attorney for the eastern district of Louisiana, and on his presenting the petition of said United States, plaintiffs in the above styled and numbered cause, representing that they are aggrieved by the judgment rendered against them in said cause on May 28th, A. D. 1889, and signed June 5th, A. D. 1889, during the present term of this court, and that they are advised that there is error in said judgment to their prejudice, and that they desire a writ of error from said judgment, returnable to the Supreme Court of the United States at the next October term of said Supreme Court:

It is ordered that said writ of error be allowed as prayed for.

84 United States of America, circuit court of the United States, fifth circuit and eastern district of Louisiana.

Clerk's Office:

I, Edward R. Hunt, clerk of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, do hereby certify that the foregoing 83 pages contain and form a full, complete, true, and perfect transcript of the records and proceedings had, together with all the evidence adduced on the trial of the case of United States vs. Anna M. Dumas et als., No. 11726 of the docket of the said court, except the half of account current on page 23 which was torn off in handling record and could not be found.

Witness my hand and the seal of said court, at the city of New Orleans, this 14th day of September, A. D. 1889.

[SEAL.] E. R. HUNT, *Clerk.*

I, Edward C. Billings, United States judge for the eastern district of Louisiana, do certify that Edward R. Hunt, whose name is signed to the above certificate as clerk of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, was, at the time of signing said certificate, and is now the clerk of said court; that said certificate is in due form of law, and that full faith and credit are due to his official attestations as such clerk.

Given under my hand, at the city of New Orleans, in said district, this 14th day of September, A. D. 1889.

EDWARD C. BILLINGS, *Judge.*

85 UNITED STATES OF AMERICA, ss.

The President of the United States to the honorable the judges of the circuit court of the United States in and for the fifth circuit and holding sessions for the eastern district of Louisiana, greeting:

Because, in the record and proceedings, as also in the rendition of the judgment of a plea which is in the said circuit court, before you, or some

of you, between the United States, plaintiffs, and Anna M. Dumas, Jules Duval, and Alexander C. Dickson, defendants, a manifest error hath happened, to the great damage of the said United States as by their complaint appears:

We, being willing that error, if any hath been, should be duly corrected and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that then under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you have the same at Washington on the second Monday of October next, in the said Supreme Court to be then and there held, that, the record and proceedings aforesaid being inspected, the said Supreme Court may cause further to be done therein to correct that error, what of right and according to the laws and customs of the United States should be done.

Witness the honorable Melville W. Fuller, Chief Justice of the said Supreme Court of the United States, this 24 day of June, in the year of our Lord one thousand eight hundred and eighty-nine.

[SEAL.] E. R. HUNT,
Clerk of the United States Circuit Court
for the Eastern District of Louisiana.

86 (Indorsed:) United States circuit court. No. 11726. United States versus Anna M. Dumas et als. Writ of error. No. . U. S. circuit court, eastern district of Louisiana. Filed June 25, 1889. E. R. Hunt, clerk.

87 The United States of America, circuit court of the United States, eastern district of Lousiana.

The President of the United States to Mrs. Anna M. Dumas, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at the city of Washington, on the second Monday of October next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, wherein the United States are plaintiffs in error and Anna M. Dumas, Jule Duval, and Alexander C. Dickson are defendaats in error, to show cause, if any there be, why the judgment rendered against the said United States as in said writ of error mentioned should not be corrected and why speedy justice should not be done to the parties in that behalf.

Witness the honorable Melville W. Fuller, Chief Justice of the Supreme Court of the United States, this 25 day of June, in the year of our Lord one thousand eight hundred and eighty-nine.

EDWARD C. BILLINGS, *Judge.*

CLERK'S OFFICE.

A true copy.
[SEAL.] E. R. HUNT, *Clerk.*
NEW ORLEANS, *June* 26, '89.

88 (Indorsed:) United States circuit court, eastern district of Louisiana. No. 11726. United States, plaintiffs in error, vs. Anna M. Dumas et als., defendants in error. Citation. Received June 28, 1889. By the U. S. Marshal. No. . U. S. circuit court, eastern district of Louisiana, filed July 1, 1889. E. R. Hunt, clerk.

Marshal's return.

And on the 29th day of June, 1889, I served a true copy of the within citation in error upon Mrs. Anna M. Dumas, defendant in error, at her domicile, situated in the parish of St. Tammany, near the town of Covington, distant from New Orleans, La., sixty-eight (68) miles, by handing the said copy to her in person and leaving the same in her hands.

Returned July 1st, 1889.

J. B. DONNALLY,
U. S. Marshal,
By J. E. BOEHLER,
D'y U. S. Marshal.

I, J. E. Boehler, being duly sworn, do depose and say that I am a lawful deputy U. S. marshal for the eastern district of Louisiana, and the service set forth in the foregoing return was made by me in the manner and at the place therein stated, and the said return is in accordance with the facts of said service.

J. E. BOEHLER.

Sworn and subscribed to before me this 1st July, 1889.

[SEAL.] WM. WRIGHT,
U. S. Commissioner of the Circuit Court for Eastern Dist. of La.

89 The United States of America, circuit court of the United States, eastern district of Louisiana.

The President of the United States to Alexander C. Dickson, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at the city of Washington on the second Monday of October next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, wherein the United States are plaintiffs in error and Anna M. Dumas, Jules Duval, and Alexander C. Dickson, are defendants in error, to show cause, if any there be, why the judgment rendered against the said United States, as in said writ of error mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness the honorable Melville W. Fuller, Chief Justice of the Supreme Court of the United States, this 25 day of June, in the year of our Lord one thousand eight hundred and eighty-nine.

(Signed) EDWARD C. BILLINGS, *Judge.*

CLERK'S OFFICE.

A true copy.

[SEAL.] E. R. HUNT, *Clerk.*

NEW ORLEANS, *June* 25, '89.

90 (Indorsed:) United States circuit court, eastern district of Louisiana. No. 11726. United States, plaintiffs in error, vs. Anna M. Dumas et al., defendants in error. Citation. Received Jun. 28, 1889, by the U. S. marshal. No. . U. S. circuit court, eastern district of Louisiana. Filed July 1, 1889. E. R. Hunt, clerk.

Marshal's return.

And on the 29th day of June, 1889, I served a true copy of the within citation in error upon Mr. A. C. Dickson, defendant in error, at his domicile, situated in the parish of St. Tammany, near the town of Covington, distance from New Orleans, La., sixty-eight (68) miles, by handing the said copy to him in person and leaving the same in his hands.

Returned July 1st, 1889.

J. B. DONNALLY,
U. S. Marshal,
By J. E. BOEHLER,
D'y U. S. Marshal.

I, John E. Boehler, being duly sworn, do depose and say that I am a lawful deputy U. S. marshal for the eastern district of Louisiana, and the service set forth in the foregoing return was made by me in the manner and at the place therein stated, and the said return is in accordance with the fact of said service.

J. E. BOEHLER.

Sworn and subscribed to before me this 1st July, 1889.

[SEAL.] WM. WRIGHT,
U. S. Commissioner of the Circuit Court for Eastern Dist. of La.

91 The United States of America circuit court of the United States, eastern district of Louisiana.

The President of the United States to Jules Duval, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at the city of Washington, on the second Monday of October next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, wherein the United States are plaintiffs in error and Anna M. Dumas, Jules Duval, and Alexander C. Dickson are defendants in error, to show cause, if any there be, why the judgment rendered against the said United States, as in said writ of error mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness the honorable Melville W. Fuller, Chief Justice of the Supreme Court of the United States, this 29 day of August, in the year of our Lord one thousand eight hundred and eighty-nine.

DON A. PARDEE, *Judge.*

92 (Indorsed:) United States circuit court, eastern district of Louisiana. No. 11726. United States, plaintiff in error, vs. Anna M. Dumas et als., defendants in error. Citation. Received Aug. 30, 1889, by the U. S. marshal.

Marshal's return.

And on 29th day of August, 1889, I served a true copy of the within citation in error on Leonard Marks & Bruenn, attorneys of record of the defendant, Jules Duval, by handing the same to Mr. Bruenn, member of the firm Leonard Marks & Bruenn, in person, at their office, No. 30, Carondelet st., New Orleans, La.

Returned Aug't 30th, '89.

J. B. DONNALLY,
U. S. Marshal,
By J. E. BOEHLER,
D'y U. S. Marshal.

I, J. E. Boehler, being duly sworn, do depose and say that I am a lawful deputy U. S. marshal for the eastern district of Louisiana, and the service set forth in the foregoing return was made by me in the manner and at the place therein stated, and the said return is in accordance with the fact of said service.

J. E. BOEHLER.

Sworn and subscribed to before me this 30th day of August, 1889.

[SEAL.] WM. WRIGHT,
U. S. Commissioner of the Circuit Court for Eastern Dist of La.

(Indorsement on cover:) No. 231. The United States, plaintiff in error, vs. Anna M. Dumas, Jules Duval, and Alexander C. Dickson. 13841. E. Louisiana, C. C., U. S. Filed October 21, 1889.

149 US 287

Office Supreme Court U. S.
FILED.
APR 21 1893
JAMES H. McKENNEY,
CLERK.

Supreme Court of the United States.

OCTOBER TERM, 1892.

THE UNITED STATES, PLAINTIFF IN ERROR,
vs.
ANNA M. DUMAS AND OTHERS. } No. 231.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE EASTERN DISTRICT OF LOUISIANA.

BRIEF FOR THE UNITED STATES.

WM. A. MAURY,
Assistant Attorney-General.

Supreme Court of the United States.

OCTOBER TERM, 1892.

THE UNITED STATES, PLAINTIFF IN ERROR,
vs.
ANNA M. DUMAS AND OTHERS. } No. 231.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE EASTERN DISTRICT OF LOUISIANA.

BRIEF FOR THE UNITED STATES.

This is an action against Anna M. Dumas and her sureties on her first official bond as postmaster at Covington, in the parish of St. Tammany, La., and presents the question involved in No. 230, and another question besides.

The breach of the condition of the bond, as set out in the petition (pp. 1, 2), is, substantially, that Anna M. Dumas having made false returns of the amount of business in her office during the period from January 1, 1881, to August 3, 1885, and this having been found as a fact by the Postmaster-General, he made an order withholding commissions for the period between January 1, 1881, and March 31, 1883, and fixing her compensation for that time at $72 a quarter, which left her in debt to the United States

in the sum of $1,380.06 with interest from June 8, 1887, until paid.

The order made by the Postmaster-General also covered the period from April 1, 1881, to August 3, 1885, but the bond now in suit does not embrace that period.

The order made by the Postmaster-General, above referred to, and referred to in the bills of exceptions (pp. 88, 89), appears in the record in No. 230, but not in this record, and is in the following words:

> Ordered No. 161.] POST-OFFICE DEPARTMENT,
> OFFICE OF THE POSTMASTER-GENERAL,
> *Washington, D. C., August 11th*, 1888.
>
> Being satisfied that A. M. Dumas, late P. M., Covington, St. Tammany Co., La., has made false returns of business at the post-office at said place during the period from Jan. 1, 1881, to Aug. 3, 1885, thereby increasing her compensation beyond the amount he would justly have been entitled to have by law; now, in the exercise of the discretion conferred by the act of Congress entitled "An act making appropriations for the service of the Post-Office Department for the fiscal year ended June 30, 1879, and for other purposes," approved June 17, 1878 (section 1, chapter 259, Supplement to Revised Statutes), I hereby withhold commissions on the returns aforesaid and allow as compensation (in place of such commissions and in addition to box-rents), deemed by me, under the circumstances, to be reasonable during the period aforesaid, the rate of $72.50 per quarter from Jan. 1, 1881, to March 31, 1883, and $95.00 per quarter from April 1, 1883, to August 3, 1885, and the auditor is requested to adjust her accounts accordingly.
>
> WM. F. VILAS,
> *Postmaster-General.*

This order was made in pursuance of a provision of section 1 of the act of Congress of June 17, 1878 (20 Stat. 140), which is as follows:

> That in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns, and to allow any compensation that, under the circumstances, he may deem reasonable. * * *

ANSWERS.

Mrs. Dumas filed an answer denying all the allegations of the petition (p. 86).

The sureties, Duvall & Dickson, pleaded the prescription of three years (p. 86).

TRIAL, VERDICT, AND JUDGMENT.

The action was tried on May 28, 1889 (pp. 86, 87), and resulted in a verdict (p. 87) and judgment (p. 90) for the defendants.

BILLS OF EXCEPTIONS.

The first bill of exceptions (pp. 88, 89) shows that on the trial the attorney for the United States requested the court to instruct the jury as follows:

> If the jury are satisfied that plaintiffs have proven that the Postmaster-General of the United States, being satisfied that Anna M. Dumas, late postmaster at Covington, La., had made false returns of business in said post-office, withheld the commissions of said Anna M. Dumas as such postmaster and allowed her such compensation, in lieu of said commission, as he, the said Postmaster-General, deemed reasonable; and if the jury further find that the amount sued for by plaintiffs in the cause is arrived at by reason of such withholding of said commissions and by the allowance to her of such compensation by said Postmaster-General, then the jury must find for the United States.

But the court refused to give the instruction, as requested, and, in the room of it, directed the jury as follows:

> The order was in its nature provisional. The adjustment is only prima facie evidence that the account is as stated therein. The falsity of defendant's returns must be established by evidence independent of this order.

The second bill of exceptions (pp. 89, 90) shows that on the trial the United States offered in evidence, duly authenticated, copies of the original quarterly accounts

current and transcripts of cancellation, as rendered and as audited, of Charles Heintz, postmaster at Covington, La., for the period from August 4, 1885, to September 30, 1886, the said Heintz being the immediate successor of said Anna M. Dumas as postmaster at Covington, La., and said accounts, offered as aforesaid, being for the first quarter year immediately succeeding the termination of the official tenure of said Anna M. Dumas as postmaster at Covington, La., the purpose and object of the plaintiff, in offering said accounts being to show that the cancellations of postage stamps by said Heintz, as postmaster as aforesaid, were far less than those charged for by said Anna M. Dumas, defendant, as postmaster, in the accounts on which said suit is based.

To this evidence the defendants objected, and the court sustained the objection, and to these several rulings of the court the plaintiff duly excepted.

ASSIGNMENTS OF ERROR.

It is believed that there is error in the judgment, in this—

1. Because the court refused to instruct the jury as requested by the plaintiff.

2. Because the instruction given by the court should not have been given.

3. Because the documentary evidence offered by the plaintiff and rejected by the court should have been admitted.

ARGUMENT.

I.

It can hardly be denied that Congress had the power to make the decision of the Postmaster-General final and conclusive in cases like the present.

The argument of hardship has no relevancy, because every postmaster must be conclusively presumed to have accepted office with full knowledge of the laws and regulations which he is expected to obey.

Furthermore, a power of this kind in the Postmaster-General is the same, in principle, as that vested in the architect, in almost every building contract, for the purpose of securing a speedy determination of questions that may arise between the contracting parties during the execution of the contract.

If the power claimed for the Postmaster-General, under the act of 1878, were an isolated instance, a plausible argument might be deduced therefrom to support the ruling below, that Congress did not intend that anything done under the power should be more than provisional; but the Statutes at Large show that Congress does not hesitate to vest in executive officers summary power to make and execute decisions, without opportunity to show cause to the party to be affected, when the exigencies of the public service require prompt, decisive action.

By section 3962 (R. S.) the Postmaster-General is empowered to make deductions from the pay of contractors "*for failures to perform services according to contract and im-*

pose fines upon them for delinquencies," and where a contractor fails to perform a trip the Postmaster-General may deduct from his pay as much as three times the price of the trip "*if the failure be occasioned by the fault of the contractor or carrier.*"

By section 4010 (R. S.) the Postmaster-General is authorized "*to impose fines* on contractors for transporting the mail, between the United States and any foreign country, for *any unreasonable and unnecessary delay*" in the departure of such mail, or the performance of the trip.

Without multiplying instances, reference may be made to section 3371 (R. S.), which, as it originally stood, provided that, where a manufacturer of tobacco, snuff, or cigars sold or removed for sale any such article without using the proper stamps, the Commissioner of Internal Revenue might, at any time within two years, "*upon such information as he can obtain*," assess the proper tax and certify the same to the collector.

Certainly, then, there is nothing more summary in the power given by the act of 1878 than is contained in the instances above given, and it must be conceded that in those instances Congress intended the execution of the powers to be final and conclusive everywhere; in other words, that the fine imposed on a mail contractor by the Postmaster-General, for delinquency, should be a valid charge in his accounts and that no court should review this action. And the same may be said of the collector's assessments under section 3371 (R. S.).

Congress, in like manner, intended that the action of the Postmaster-General, under the power in question,

should be binding on the courts as one of those "matters appertaining to the postal service" which, being "*left to the discretion and judgment* of the Postmaster-General, the exercise of that judgment and discretion *can not in general be interfered with and the results following defeated*" (*United States* v. *Barlow*, 132 U. S. R., 271, 280).

In a word, this case would seem to be governed by the principle laid down by this court in *Martin* v. *Mott* (12 Wh., 19, 31), namely, that "whenever a statute gives a discretionary power to any person, to be exercised by him upon his own opinion of certain facts, it is a sound rule of construction that the statute constitutes him the sole and exclusive judge of the existence of those facts. * * * It is no answer that such a power may be abused, for there is no power which is not susceptible of abuse."

It would seem plain, therefore, that it was error in the learned judge to refuse to give any effect whatever in this case or in No. 230, to the order of the Postmaster-General, *and treat the case of the United States as without evidence on which the jury could act.*

II.

It would be a reproach to the law as a practical science if the rejection of the treasury transcripts of accounts, by the court below, should turn out to be founded in principle.

They were the accounts of Charles Heintz, who succeeded Mrs. Dumas as postmaster at St. Tammany, and

covered the first quarter year immediately succeeding her incumbency.

It is to be remembered that the evidence of the amount of business done in the post-office at St. Tammany during the period embraced by order No. 161, is entirely within the control of Mrs. Dumas, and that to require more proof from the Government than the accounts offered, in order to make out a *prima facie* case, would seem to amount to a practical denial of justice in suits against unjust stewards.

How is it possible, in some cases of this kind, to get at the amount of the receipts of the defendants, except by showing what their predecessors or successors received? If direct evidence as to the contents of a lost trunk is not obtainable, certainly evidence would be admissible to show what amount of baggage would have been proper for a person of the same condition of life as the owner.

It is true, this court has laid down that a case involving a negative must be proved by the party relying on it (*Colorado Coal Co.* v. *United States*, 123 U. S. 307, 317–319). But as that case and the English case on which it relies were proceedings to undo and destroy vested rights, it is presumable that the energetic language used in them both is to be read in the light of that important fact.

It is presumed that the measure of proof called for by those cases would not be required of a passenger suing a railway company for injuries, or a farmer seeking reparation for the loss of property fired by sparks from a locomotive. In both instances the case of the plaintiff would involve the negative proposition that the defendants had

not used proper care, and yet, in both, the mere fact that the injuries were caused by agencies of the defendants would suffice, it would seem, to establish a prima facie case (1 Whart. Ev. §. 360 and notes, 3d ed.).

The documents offered were, as we have said, official transcripts of original accounts on file in the Treasury, and fall within one of the exceptions to the rule requiring primary evidence, and were, at least, *prima facie* evidence of what they contained.

It is respectfully submitted that there seems to be ground in the record for a reversal of the judgment.

WM. A. MAURY,
Assistant Attorney-General.

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